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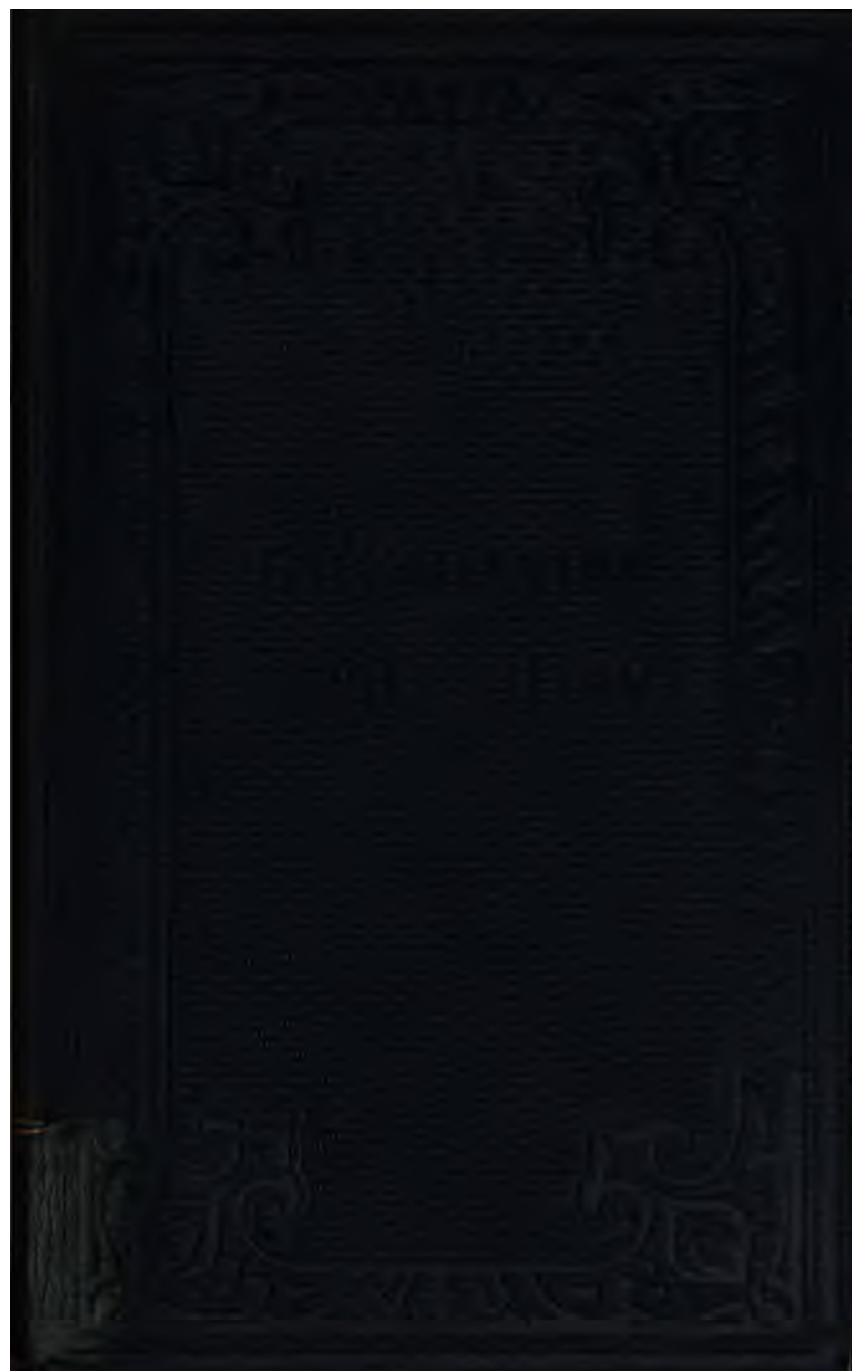
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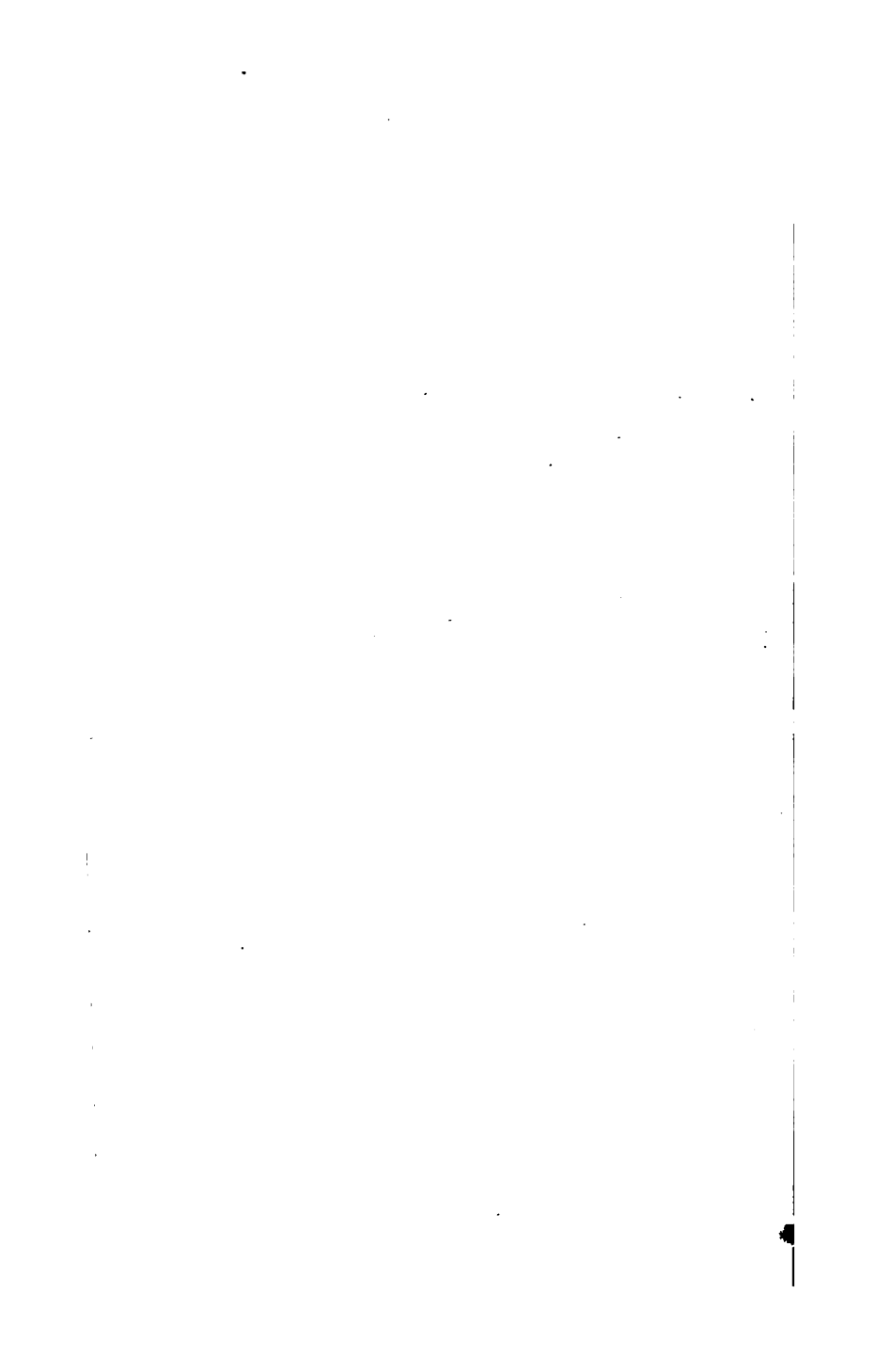
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London: LONGMAN, GREEN,





BOOK-KEEPING BY SINGLE ENTRY.

LONDON

PRINTED BY SPOTTISWOODE AND CO.

NEW-STREET SQUARE



THE BOOKS
OF
DAVID LINDSAY & SON,
MERCHANTS, LONDON:

BEING AN ILLUSTRATION OF
BOOK-KEEPING BY SINGLE ENTRY
FROM EVERY-DAY BUSINESS LIFE.

BY NICHOLAS DICKSON.

LONDON:
LONGMAN, GREEN, LONGMAN, ROBERTS, & GREEN.

1863.

~~180. 6. 201.~~
181. 6. 175



PREFACE.

As this work is principally intended for use in schools, the greatest care has been bestowed upon arranging the necessary details in the simplest and plainest way possible. Nothing is attempted to be taught here but the *principles* of Book-keeping: the practice can be carried out only in actual business life. These principles the author has endeavoured to illustrate, not from a number of abstract rules and unnecessary details, but by a series of transactions such as are likely to occur in the ordinary business experience of every merchant who buys goods at wholesale prices and sells them at retail: who pays away money for his purchases, and receives it for his sales; and who at any stated period wishes to know how his affairs stand, and whether he is succeeding in business or the reverse. How to record such transactions, and how to ascertain such particulars, constitute the end and object of Book-keeping, by whatever system or method it is carried out. Every merchant may have his own particular system, and every trade or profession its own distinctive method, but the principles which guide each and

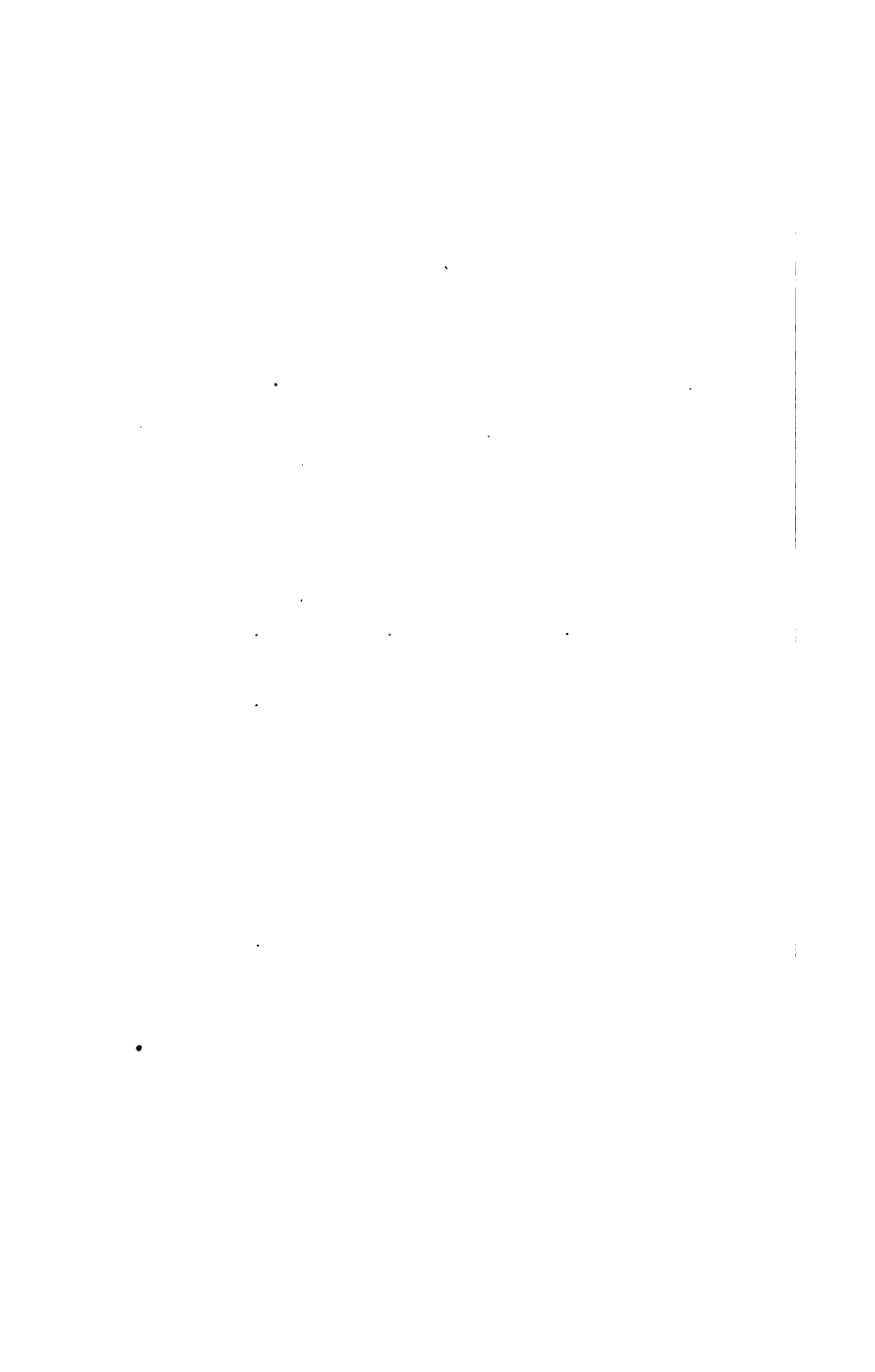
all in arriving at results, are the same in every instance.

In the following illustration of Book-keeping, the system by Single Entry has been adopted, from its being less complicated in its details than Double Entry, and consequently all the better suited for school purposes. Those books only have been employed in which the records serve to present a broad and general outline of the subject. The introduction of the subsidiary Books would have been an attempt to fill that outline in. From the manner in which all the transactions are separately treated, before being entered in the several books, the teacher will see that the Book-keeping of the school is capable of being raised from a mere mechanical piece of copy-work and transcription on the part of the pupil, to the dignity and value of an exercise which imparts new meaning, interest, and usefulness to all that he has learned in the science of arithmetic.

GLASGOW : *January* 1863.

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BOOK-KEEPING.

MESSRS. DAVID LINDSAY & SON, are Wholesale and Retail General Merchants, in London. All their business transactions are recorded and kept on the Single Entry system of Book-keeping. Previous to commencing the study and examination of these transactions, it is necessary to explain the meaning and use of two words, which must be thoroughly understood before proceeding any further.

Debtor and Creditor are terms familiar as household words in the mouths of everybody engaged in business. Debt is derived from a Latin word, and means something that is owing by one person to another for value received either in goods or money. He upon whom this debt, or obligation to pay what is due, rests, is a Debtor.

Credit is derived from another word in the same language, and means to believe. To credit anyone's statement is to believe it. In business, the merchant who sells goods *on credit* gives them to the buyer without receiving payment, but gets, instead, a *promise to pay* them at some future specified time. The seller believes that the promise made by the buyer will be duly kept, and so he lets him have the goods. The merchant who sells goods on credit is the Creditor of the person who buys them. Take an illustration from the following transactions. Peter Wilson, Edinburgh, sells goods on credit to David Lindsay & Son; consequently he is their Creditor, and as such is recorded in their books. All the other merchants from whom David Lindsay & Son

buy goods on similar terms are likewise their creditors. To Peter Wilson, and all the other merchants found in the Invoice Book, David Lindsay & Son are Debtors. The contracted form of Debtor and Creditor is always used in book-keeping, thus, Dr. and Cr.

The business books in the counting-house of David Lindsay & Son are the Invoice Book, the Day Book, the Cash Book, and the Ledger.

THE INVOICE BOOK.

An Invoice is a list of goods *bought on credit*, detailing every particular regarding them, such as their quality, quantity, and price. It is always sent along with the goods, or by Post, if at a distance. The book into which the Invoice is copied, is called the Invoice Book.

David Lindsay & Son purchase on credit from Peter Wilson, Edinburgh, the undernoted goods on January 3:—
50 yards of carpeting at 5/8 per yard; 15 yards of French merino at 4/8 per yard; 25 yards of drugget at 3/1 per yard; and 30 yards of French cambric at 6/10 per yard. The goods arrive, and the invoice per post is as follows:—

Edinburgh: January 3, 1863.

Messrs. David Lindsay & Son,

Dr. To PETER WILSON.

		£	s	d	£	s	d
To 50 yds. Carpeting . .	5/8	14	3	4			
„ 15 „ French merino	4/8	3	10	0			
„ 25 „ Drugget . . .	3/1	3	17	1			
„ 30 „ French cambric	6/10	10	6	0			
					31	15	5

This, then, is an exact copy of the Invoice as it comes from Peter Wilson. It is copied into David Lindsay & Son's Invoice Book in the following form:—

January 3,				Cr.					
				£	s	d	£	s	d
Peter Wilson, Edinburgh,									
By 50 yds. Carpeting . .				5/8	14	3	4		
" 15 " French merino . .				4/8	3	10	0		
" 25 " Drugget . .				3/1	3	17	1		
" 30 " French cambric				6/10	10	5	0		
								31	15 5

It will be observed, that a slight change is made on the Invoice when copied into the Invoice Book. David Lindsay & Son are debtors to Peter Wilson for the goods specified in the Invoice. As already explained, Peter Wilson is their creditor, and in entering the Invoice, David Lindsay & Son call him so in their books, writing the contraction 'Cr.' after his name, and beginning the particulars of the Invoice by the insertion of the word 'By,' which in all cases is associated with the word Creditor, just as 'To' is with that of Debtor. Entering an Invoice in the Invoice Book is called 'putting it to credit.' On the first line in the entry is written the month and day of the month, when the goods were invoiced and sent off. On the second line are written the name and address of the merchant from whom the goods are bought. At the end of the same line is written the Contraction 'Cr.' for Creditor, and at the beginning of the next is the word 'By,' denoting that Peter Wilson, Edinburgh, is credited by David Lindsay & Son, in having received the goods detailed in the Invoice. On the remaining lines are written the particulars regarding the goods. The amount of each article is extended in the inner of the two money columns, and when all are inserted, a line is drawn under the last, and the total amount of the Invoice entered in the outer money column. The space on the left-hand is reserved for inserting the folio in *Posting the Ledger* — a term which will afterwards be explained.

On the receipt of every Invoice, it should be carefully examined and checked, to see that there are no errors in the extensions or summation. If found correct in all respects,

it is folded up, the name of the merchant, date, &c. written on the back, and filed, or put past, for future reference if necessary. In some business houses the invoices are gummed into a large book, instead of copying them into an Invoice Book.

Sometimes the Invoice Book is kept on the abridged plan as shown below:—

January 3.			£	s	d
Peter Wilson, Edinburgh,	Cr.				
By Goods as per Invoice	.	.	31	15	6

THE DAY BOOK.

This Book is so called because it contains a *daily* record of all goods *sold on Credit*. David Lindsay & Son sell on credit to Mrs. Wilson, London, on January 3:—26 yards of German lawn at 3/1 per yard; 50 yards of cotton shirting at 7d per yard; 50 yards of twilled cotton at 8d per yard. The invoice is as follows (a copy of which is sent to Mrs. Wilson, along with the goods):—

January 3.			£	s	d	£	s	d
Mrs. Wilson, London.	Dr.							
To 26 yds. German lawn	3/1		4	0	2			
„ 50 „ Cotton shirting	7d		1	9	2			
„ 50 „ Twilled cotton	8d		1	13	4			
						7	2	8

The ruling is the same as that in the Invoice Book, and the entry is made in the same way. There is this difference of course, that after the name and address of the person to whom the goods are sold, the contraction 'Dr.' is written, and at the beginning of the following line is the word 'To,' denoting that Mrs. Wilson is *Debtor* to David Lindsay & Son, for the goods bought by her. Making an entry in the Day Book is termed 'Debiting.' To debit is to charge with debt.

THE CASH BOOK.

The Cash Book is used for keeping an account of all money received and paid away. The Cash Book is ruled as under—two pages facing each other called a *folio*. All cash or money *received* is entered on the left-hand or debit side, along with the discount allowed at settling an account. The right-hand or credit side is reserved for all money paid away, and the discount allowed by the person who receives the money.

Discount is an allowance or deduction made at the payment or settlement of accounts. The usual rate of discount allowed is $2\frac{1}{2}$ per cent.—that is £2 : 10 : 0 for every £100, or proportional part of £100; it is also very frequently £5 per cent., that is £5 for every £100, or proportional part of £100. The simplest method of calculating discount for $2\frac{1}{2}$ per cent is to take a *sixpence for every pound*: thus, $2\frac{1}{2}$ discount on £40 is 40 sixpences or £1. For 5 per cent. take a *shilling for every pound*: thus, 5 per cent. discount on £70 is 70s or £3 : 10 : 0. The usual way for calculating discount is to multiply the sum by the rate per cent. and divide the product by 100 : thus,

$\begin{array}{r} \text{£ } s \text{ } d \\ 40 \text{ } 0 \text{ } 0 \text{ as above,} \\ \hline 2\frac{1}{2} \text{ per cent} \\ 80 \text{ } 0 \text{ } 0 \\ 20 \text{ } 0 \text{ } 0 \\ \hline 100 + 100 \text{ } 0 \text{ } 0 = \text{£}1 \text{ } 0 \text{ } 0 \end{array}$	Or,	$\begin{array}{r} \text{£ } s \text{ } d \\ 70 \text{ } 0 \text{ } 0 \text{ as above.} \\ \hline 5 \text{ per cent.} \\ 100 + 3 \cdot 50 \text{ } 0 \text{ } 0 \\ 20 \\ \hline 10 \cdot 00 = \text{£}3 \text{ } 10 \text{ } 0 \end{array}$
---	-----	--

It is here necessary to explain why the left-hand or *money received* side of the Cash Book is Dr. and why the right-hand or *money paid away* side is Cr. The word Cash is derived from an Italian word, and means box or chest. The merchants of Italy used to keep their money or cash in a box, and debit that box with whatever money they put into it. To give goods to any one is to debit that person with the amount; to put money *into* the Cash Box is to debit it with the amount put in; to lodge money in the Bank is to debit

kept for *quite a contrary purpose*, viz., the paying away of money.

The Cash Book should be balanced frequently.

CONTRA.

Cr.

			£	s	d	£	s	d
Jan. 28	By Peter Wilson, Edinburgh		1	11	9	30	3	8

The Debit side is summed up first, then the Credit side ; the difference, if any, shows the balance. Thus, if the Debit, or *money received* side amounts to £54 : 6 : 8, and the Credit or *money paid away* side to £51 : 3 : 4, the difference between these two sums is the balance—viz. £3 : 3 : 4.

THE LEDGER.

The Ledger is the principal book in the counting-house. It contains the sum and substance of all the other books, nicely and systematically arranged. An abstract of every entry made in the Invoice Book, Day Book, and Cash Book is to be found in the Ledger. It is not written out continuously like these books, but divided and arranged into separate portions : one or more folios being assigned to every person's account when posted from the Invoice Book or Cash Book. An index to the Ledger enables us readily to turn up the number of the folio on which any particular account is recorded.

Posting the Ledger, is recording the entries from all the other books.

Two pages facing each other, or a folio, are required for the Ledger. Thus, the Cash Book and the Ledger have *folios* ; the Invoice Book and the Day Book have *pages*. The left-hand page is like that of the Cash Book, the Debit side of the Ledger, and the right-hand the Credit side. To explain the nature and use of the Ledger, let us make an entry of, or *post*, the transaction given on page 3 in illustration of the Invoice Book.

Dr.

PETER WILSON, Edinburgh,

Jan.	28		£	s	d
		To Cash	30	3	8
		„ Discount	1	11	9
			31	15	5

On the 'Contra' or Credit side of the Ledger is posted the amount at Peter Wilson's credit in the Invoice Book. The space immediately preceding the money column is reserved for the number of the Invoice Book page on which Peter Wilson's account is found. On the Debit side of the Ledger are posted the Cash and Discount from the Cash Book. These balance the account or make both sides alike; that is to say—David Lindsay & Son bought goods from Peter Wilson on January 3, to the amount of £31:15:5. On the 28th of the same month these goods were paid in full, and the account settled and squared off in the Ledger.

All the transactions recorded in the Invoice Book, in the following pages, are posted on *the Credit side of the Ledger*, because the goods there detailed have been received by David Lindsay & Son, and put to the credit of the various merchants from whom these goods were purchased.

The entries in the Day Book being all to the Debit of the parties who purchased them, are posted on *the Debit side of the Ledger*.

The Debit side of the Cash Book is posted on *the Credit side of the Ledger*. Thus the illustration of the Cash Book on page 6, shows that David Lindsay & Son received from Mrs. Wilson a sum of money on January 8. This sum must go to her credit in the Ledger. To post it on the Debit side would be to charge Mrs. Wilson with debt, which would be, of course, quite wrong in every sense of the word.

The Credit side of the Cash Book is posted on *the Debit*

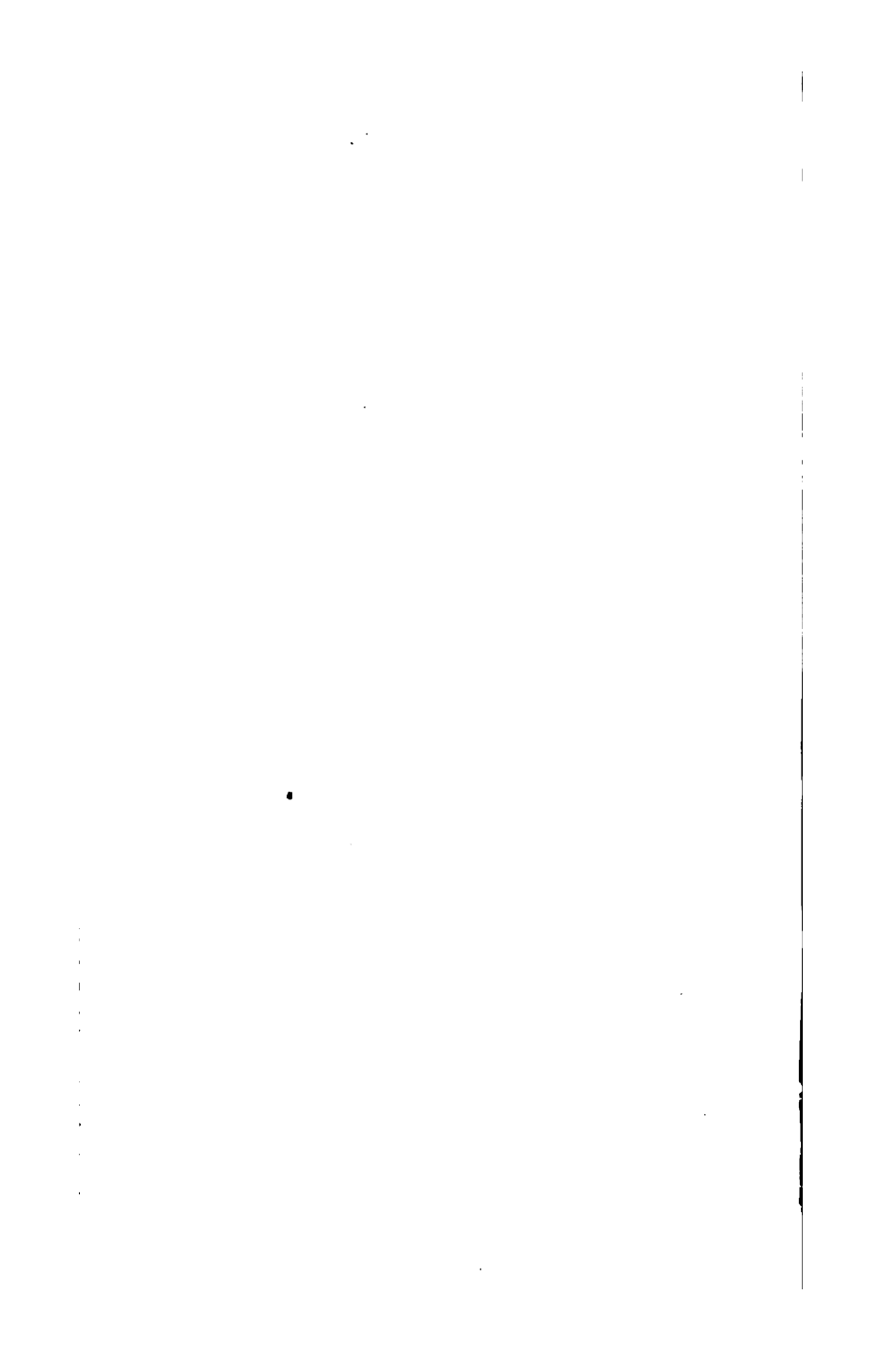
CONTRA.

Cr.

				£	s	d
Jan.	3	By Goods per Invoice		31	15	5
				31	15	5

side of the Ledger. Thus in the above illustration, David Lindsay & Son paid on January 28 the sum of £31 : 15 : 5, less the discount to Peter Wilson, for goods bought on credit from him. To post that sum on the Credit side would show that David Lindsay & Son were giving themselves credit for a sum they never received.

Having enumerated and explained the principal books used in Book-keeping by Single Entry, we shall now proceed to the study and examination of Messrs. David Lindsay & Son's business transactions or Journal for the month of January 1863. The subsidiary books, such as the Bill Book, the Petty Cash Book, the Warehouse Book, &c. are not given here, as they would only tend to confuse the learner. They can only be studied and dealt with in actual business.



MESSRS. DAVID LINDSAY & SON,
MERCHANTS, LONDON.

TRANSACTIONS.

JANUARY 1863.

THE BUSINESS TRANSACTIONS OF MESSRS. DAVID
LINDSAY & SON, GENERAL MERCHANTS, LONDON,
FOR THE MONTH OF JANUARY 1863.

THURSDAY, JANUARY 1.

David Lindsay & Son commence business this day with a capital of £500. Of this sum, Alexander Selkirk, their Cashier, lodges in the Bank £450, in name of the firm, retaining the balance £50 to meet current expenses.

The total amount of David Lindsay & Son's capital, viz. £500, is entered in the Cash Book on the Dr. or *money received* side, because it is in the first place given to the Cash Box, as already explained Cash Book.

The £450 lodged in the Bank is entered in the Cash Book on the Cr. or *money paid away* side, because that sum has been taken out of the Cash Box, which must get credit for having had that sum taken out of it and paid or given to the Bank Cash Book.

All the goods formerly ordered have arrived. An invoice per Post details the particulars of each bale. The first invoice shows that David Lindsay & Son have bought on credit from James Gibson, Manchester the following goods: 200 yds. of twilled cotton at 7*d* per yd., 230 yds. of printed cotton at 8*d* per yd., 310 yds. of cotton shirting at 6½*d* per yd., 54 yds. of

German lawn at $2/9\frac{1}{2}$ per yd., 20 yds.
 best black silk velvet at $7/6$ per yd., 36
 pairs of kid gloves at $2/6$ per pair, and 6
 silk umbrellas at $15s$ each. The total
 amount of the invoice is $\pounds 45 : 18 : 8$. . Invoice Book.

The second invoice is from Walter Gra-
 ham, Edinburgh, for the following goods:
 20 reams imperial printing paper at $25s$ per
 ream, 3 reams brown foolscap at $15s$ per
 ream, 12 gross steel pens at $3s$ per gross, 3
 inkstands at $4s$ each, 12 packets of yellow
 wove post at $4/10\frac{1}{2}$ each, 1000 envelopes
 No. 4 at $7/2$ per 1000, and 12 boxes assorted
 envelopes at $2/3$ per box. The total amount
 of the invoice is $\pounds 34 : 5 : 8$ Invoice Book.

The third invoice is from Mason & Co.
 London, for the following goods: 56 lbs.
 Dutch cheese at $6\frac{1}{2}d$ per lb., 603 lbs. of tea
 at $3/2$ per lb., 1,385 lbs. sugar at $5\frac{1}{2}d$ per
 lb., 50 lbs. of coffee at $1/3\frac{1}{2}$ per lb., 450
 lbs. of raisins at $5\frac{1}{2}d$ per lb., and 56 lbs. of
 yellow soap at $5d$ per lb. The total amount
 of the invoice is $\pounds 143 : 8 : 9\frac{1}{2}$ Invoice Book.

Sold, on credit to William Pollock,
 London, the following goods: 6 lbs. of tea
 at $4/9$ per lb., 24 lbs. of sugar at $6d$ per lb.,
 3 lbs. of coffee at $1/8$ per lb., 20 lbs. of
 Dutch cheese at $7d$ per lb. and 6 lbs. of
 yellow soap at $5\frac{1}{2}d$ per lb. Total amount
 of invoice $\pounds 2 : 19 : 11$ Day Book.

Sold, for cash, the following goods: 5 lbs.
 of Dutch cheese at $7\frac{1}{2}d$ per lb., 1 lb. of tea
 at $5s$ per lb., 10 lbs. of sugar at $7d$ per lb.,
 $\frac{1}{2}$ lb. of coffee at $2s$ per lb., 4 lbs. of raisins
 at $7\frac{1}{2}d$ per lb. Amounting in all to
 $\pounds 0 : 17 : 5\frac{1}{2}$. *Petty Cash Book.*

The amount of goods sold for cash is noted in a little book, or Petty Cash Book, as it is called, and not entered in the General Cash Book until Saturday evening, when the amounts of each day during the week are entered in one sum.

FRIDAY, JANUARY 2.

Bought, on credit, from William Watson, Birmingham, 1 doz. electro-plated forks at 36s per doz., 1 doz. electro-plated dessert forks at 27s per doz., 3 doz. table knives at 30s per doz., 3 bright register grates at £18 each, 6 moderator lamps at 21s each, and 2 shower baths at £5 10s each. Total amount of invoice £78 : 19 : 0 Invoice Book.

Sold, on credit, to William Pringle, Cambridge, 1 silk umbrella at 17/6, and 1 pair of kid gloves at 3/6. Total amount of invoice £1 : 1 : 0 Day Book.

Sold, on credit, to Charles Wilson, Brighton, 425 lbs. of raisins at 6½d per lb., and 12 lbs. of coffee at 1/8 per lb. Total amount of invoice £12 : 10 : 2½ Day Book.

Sold for cash, 10 lbs. yellow soap at 6d per lb., 1 lb. of coffee at 2s per lb., 1 pair of kid gloves at 3/11 per pair, and 5 yds. of black silk velvet at 9/2 per yd. — amounting in all to £2 : 16 : 9. Note this in *Petty Cash Book*.

SATURDAY, JANUARY 3.

Bought on credit from Peter Wilson, Edinburgh, 50 yds. carpeting at 5/8 per yd., 15 yds. French merino at 4/8 per yd.,

25 yds. drugget at 3/1 per yd., and 30 yds.
French cambric at 6/10 per yd. Total
amount of invoice £31:15:5 Invoice Book.

Sold on credit to Mrs. Wilson, London,
26 yds. German lawn at 3/1 per yd., 50
yds. cotton shirting at 7d per yd., and 50
yds. twilled cotton at 8d. per yd. Total
amount of invoice £7:2:8 Day Book.

Paid for carriage of goods 4/6. This
sum is entered on the Cr. or *money paid*
away side of the Cash Book, under the head
of *Trade Expenses* Cash Book.

Sold for cash, 20 yds. twilled cotton at
9d per yd., 25 yds. printed cotton at 10d
per yd., 3 pairs kid gloves at 3/11 per pair,
and 5 yds. German lawn at 3/9 per yd.—
amounting in all to £3:6:4. This being
Saturday, find, from the Petty Cash Book,
the amount of each day's cash sales, and
enter the total, which is £7:0:6½, in the
General Cash Book, on the Dr. or *money*
received side, under the head of Cash Sales. Cash Book.

MONDAY, JANUARY 5.

Bought on credit, from Walker & Co.,
London, 2 copies of Thomson's 'Seasons,' at
2/9 per copy, 3 copies of Macaulay's
'England,' in 8 volumes, cloth, at 38s per
copy, 8 copies of Wordsworth's Poems, in
2 volumes, cloth, at 8/6 per copy, 9 copies
of Gibbon's 'Rome,' in 6 volumes, cloth,
at 25s per copy, and 4 copies of Dickens'
'Nicholas Nickleby,' at 4/1 per copy. Total
amount of invoice £21:8:10 Invoice Book.

Bought on credit, from James Stevenson & Co., Wolverhampton, 6 sets of fire irons at 30s per set, 6 bronzes, 'Garibaldi,' at £4:15:0 each, 6 dressing cases at 18s each, 12 umbrella stands at 17/11 each, and 420 yds. wire fence at 1/7 per yd. Total amount of invoice £86:18:0 Invoice Book.

Sold, on credit, to William Alston, Brompton, 5 yds. black silk velvet at 8/9 per yd., 6 pairs of kid gloves at 3/6 per pair, and 28 yds. cotton shirting at 7d per yd. Total amount of invoice £4:1:1 Day Book.

Sold, on credit, to Barr & Co, Leith, 1 dozen electro-plated forks at 39/11 per doz., 1 dozen table knives at 36s per dozen, and 1 bright register grate at £20. Total amount of invoice £23:15:11 Day Book.

Sold, for cash, 2 gross steel pens at 4s per gross, 1 ream imperial printing paper at 29, 6 per ream, 15 lbs. sugar at 7d per lb., and 53 yds. cotton shirting at 8d per yd.—amounting in all to £4:1:7. *Petty Cash Book.*

TUESDAY, JANUARY 6.

Bought, on credit, from William Watson, Birmingham, 138 lbs. nails at 8½d per lb., 12 three-light gasaliers at 61s each, 12 cast iron umbrella stands at 47s each, 6 Dutch cooking ovens at 20s each, and 6 bronzes, 'William Tell,' at 34.4 each. Total amount of invoice £85:16:10½ Invoice Book.

Sold, on credit, to William Pollock, London, 1 cwt. 2 qrs. sugar, amounting in all to 16s lbs., at 6d per lb., 15 lbs. coffee at 1/8 per lb., and 18 lbs. tea at 4/9 per lb. Total amount of invoice £9:14:6 Day Book.

Sold, on credit, to John Nelson, Dundee,
 2 packets yellow wove post at 6s per packet,
 15 reams imperial printing paper at 26/6
 per ream, 2 gross steel pens at 3/6 per gross,
 1 inkstand at 5/6, 500 envelopes, No. 4, at
 8/6 per 1000, and 1 box assorted envelopes
 at 3s per box. Total amount of invoice
 £21:9:3 Day Book.

Received from William Pollock, London,
 the sum of £2:19:11, which, after de-
 ducting $2\frac{1}{2}$ % discount 1/6, pays in full for
 the goods he purchased on credit on the
 1st inst. Cash Book.

Received from William Pringle, Cam-
 bridge, £1:1:0, less 5% discount 1s, for
 goods purchased by him on credit on the
 2nd inst. Cash Book.

Paid to James Gibson, Manchester, the
 sum of £45:18:8, less $2\frac{1}{2}$ % discount
 £1:2:11, for goods bought on credit
 from him on 1st inst. Cash Book.

Sold, for cash, 1 inkstand at 6s, 2 packets
 yellow wove post at 6/6 each, 1 dozen
 electro-plated dessert forks at 35s, 6 yds.
 German lawn at 3/9—amounting in all to
 £3:16:6. *Petty Cash Book.*

WEDNESDAY, JANUARY 7.

Sold, on credit, to Freeland & Co., London,
 100 yds. wire fence at 1/9 per yd., 38 lbs.
 nails at 10d per lb., 2 three-light gasaliers
 at 69s each, 2 cast-iron umbrella stands at
 52s each, 3 Dutch cooking ovens at 25s each,
 and 4 bronzes, 'William Tell,' at 40/4 each.
 Total amount of invoice £34:5:0 . . . Day Book.

Sold for cash 50 yds. carpeting at 6/6 per yd., 15 yds. twilled cotton at 9d per yd., 1 silk umbrella at 20s, 4 yds. French merino at 6/2 per yd., 2 lbs. yellow soap at 6d per lb., 1 set fire-irons at 36/6 per set—amounting in all to £20 : 18 : 5. *Petty Cash Book.*

THURSDAY, JANUARY 8.

Sold on credit to William West, Greenock, 1 shower bath at £6, 1 bright register grate at £20, 2 moderator lamps at 26s each, 1 set fire-irons at 35s. per set, and 1 bronze 'Garibaldi' at £5. Total amount of invoice £35 : 7 : 0 Day Book.

Received from Mrs. Wilson the sum of £6 : 19 : 0, which, with $2\frac{1}{2}\%$ discount 3/8, pays in full the goods bought by her, on credit, on the 3rd inst. Cash Book.

Paid to Alexander Selkirk his salary for one week, to this date, £3. Entered under the head of *Salaries Account* Cash Book.

Sold, for cash, 5 yds. French cambric at 8s per yd., 5 yds. drugget at 3/10 per yd., 1 bronze 'Garibaldi' at £5 : 10 : 0, and 1 dressing case at 24/6—amounting in all to £9 : 13 : 8. *Petty Cash Book.*

FRIDAY, JANUARY 9.

Sold, on credit, to Mrs. Wilson, London, 20 yds. French cambric at 7/6 per yd., 10 yds. French merino at 5/6 per yd., and 3 pairs kid gloves at 3/6 per pair. Total amount of invoice £10 : 15 : 6 Day Book.

Sold, for cash, 1 cast-iron umbrella stand at 53/6, 25 yds. wire fence at 2/1 per yd., and 1 three-light gasalier at 71/8—amounting in all to £8 : 17 : 3. *Petty Cash Book.*

SATURDAY, JANUARY 10.

Bought, on credit, from Peter Wilson, Edinburgh, 500 yds. superfine black cloth at 15s per yd., 100 yds. Welsh flannel at 1/1½ per yd., 24 silk hats at 10/1 each, and 12 pairs lace gloves at 2/1 per pair. Total amount of invoice £56 : 9 : 6 Invoice Book.

Sold, for cash, 1 moderator lamp at 28/6, 1 dressing case at 24/6, 1 set fire irons at 36/6 per set, and 1 bronze 'William Tell' at 44/6—amounting in all to £6 : 14 : 0. Total cash sales for week ending this date £54 : 1 : 5 Cash Book.

MONDAY, JANUARY 12.

Sold, on credit, to John Nelson, Dundee, 1 ream brown paper at 16/9 per ream, 4 gross steel pens at 3/6 per gross, 3 packets yellow wove post at 6s per packet, and 4 boxes assorted envelopes at 3s per box. Total amount of invoice £3 : 0 : 9 Day Book.

Sold, for cash, 1 pair kid gloves at 3/11 per pair, and 1 dozen table knives at 39s per dozen—amounting in all to £2 : 2 : 11. *Petty Cash Book.*

TUESDAY, JANUARY 13.

Bought, on credit, from Mason & Co., London, 216 lbs. of tea at 3/4 per lb. Total amount of invoice £36 : 0 : 0 Invoice Book.

Sold, on credit, to William Pringle, Cambridge, 25 yds. superfine black cloth at 17/6 per yd., 30 yds. Welsh flannel at 1/6 per yd., 4 silk hats at 12/6 each, and 2 umbrellas at 17/6 each. Total amount of invoice £28 : 7 : 6 Day Book.

Received, from Freeland & Co., London, the sum of £32 : 10 : 9, which, with 5 % discount £1 : 14 : 3, pays in full the goods purchased by them, on credit, on 7th inst. . Cash Book.

Paid Walter Graham, Edinburgh, the sum of £32 : 11 : 5, which, with 5% discount £1 : 14 : 3, pays in full the goods purchased on credit from him on the 1st inst. . . . Cash Book.

Lodged in bank the sum of £70 : 0 : 0 . Cash Book.

Sold, for cash, 75 yds. wire fence, at 2/1 per yd., 1 gross steel pens at 4s per gross, 1 packet yellow wove post at 6/6 per packet, 3 lbs. yellow soap at 6d per lb.—amounting in all to £8 : 8 : 3. *Petty Cash Book.*

WEDNESDAY, JANUARY 14.

Sold, on credit, to William Alston, Brompton, 76 yds. printed cotton at 9d per yd., 47 yds. twilled cotton at 8d per yd., 10 yds. German lawn at 3/1 per yd., 15 yds. drugget at 3/6 per yd., and 2 silk umbrellas at 17 6 each. Total amount of invoice £10 : 6 : 8 . Day Book.

Received, from Barr & Co., Leith, the sum of £23 : 4 : 0, which, with $2\frac{1}{2}$ % discount 11/11, pays in full the goods purchased on credit by them on the 5th inst. Cash Book.

Sold, for cash, 1 Dutch cooking oven at 26/6, 10 lbs. of nails at $11\frac{1}{2}$ d per lb., 3 yds. German lawn at 3/9 per yd., 1 bronze 'Garibaldi' at £5 : 10 : 0, 1 umbrella stand at 20s, and 1 copy of Thomson's 'Seasons' at 3/6 per copy—amounting in all to £9 : 0 : 10. *Petty Cash Book.*

THURSDAY, JANUARY 15.

Paid Alexander Selkirk's salary, £3, one week to this date Cash Book.

Received, from John Nelson, Dundee, the sum of £20 : 18 : 6, which, with $2\frac{1}{2}$ % discount 10/9, pays in full the goods purchased by him on credit on the 6th inst. . . . Cash Book.

Sold for cash 1 copy Macaulay's 'England' at 50s, and 1 bronze 'William Tell' at 44/6—amounting in all to £4 : 14 : 6. *Petty Cash Book.*

FRIDAY, JANUARY 16.

Bought, on credit, from Walker & Co., London, 12 copies of Johnson's 'Rasselas' at 4/6 per copy, 6 copies Cowper's 'Task,' illustrated, at 11/6 per copy, 6 copies Grahame's 'Sabbath' at 8/3 per copy, 6 copies Chaucer's Poems, in 2 volumes, cloth, at 6s per copy, 6 copies of Milton's Poems, in 2 volumes, cloth, at 6s per copy, and 6 copies Thackeray's 'Esmond' at 4/1 per copy. Total amount of invoice £13 : 9 : 0 Invoice Book.

Sold, on credit, to William Lawson, Glasgow, 3 copies Gibbon's 'Rome,' in 6 volumes, cloth, at 30s per copy, 3 copies 'Nicholas Nickleby,' at 5/6 per copy, 4 copies Wordsworth's Poems at 10/6 per copy, 2 gross steel pens at 3/6 per gross, and 1 inkstand at 5/6. Total amount of invoice £8 : 1 : 0 Day Book.

Drew from bank the sum of £100 . . . Cash Book.

Paid Mason & Co., London, the sum of £136 : 5 : 4, which, with 5 % discount £7 : 3 : 5 $\frac{1}{2}$, settles in full the goods purchased on credit from them on the 1st inst. . . . Cash Book.

Sold, for cash, 1 dressing case at 24/6, 25 yds. Welsh flannel at 1/8½ per yd., 1 set fire irons at 36/6 per set, and 1 gasalier, three-light, at 71/8 — amounting in all to £8 : 15 : 4½. *Petty Cash Book.*

SATURDAY, JANUARY 17.

Bought, on credit, from Davidson & Co., Leith, 3 reams double crown yellow paper at 20s per ream, 25 reams super royal printing paper at 17s per ream, 30 reams royal printing paper at 16/6 per ream, and 12 reams demy printing paper at 16/3 per ream. Total amount of invoice £58 : 15 : 0. *Invoice Book.*

Sold, on credit, to Green & Co., Birmingham, 1 copy of Milton's Poems, in 2 volumes, cloth, at 7/6 per copy, 1 copy of Chaucer's Poems, in 2 volumes, cloth, at 7/6 per copy, 2 copies Wordsworth's Poems, in 2 volumes, cloth, at 10/6 per copy, and 1 copy of 'Nicholas Nickleby,' at 5/6 per copy. Total amount of invoice £2 : 1 : 6. *Day Book.*

Received from William Alston, Brompton, the sum of £3 : 17 : 0, which, with 5 % discount 4/1, pays in full the goods purchased by him on credit on the 5th inst. *Cash Book.*

Paid Gas and Water Account, £2 : 10 : 0, under trade expenses *Cash Book.*

Sold for cash, 1 shower bath at £6 : 10 : 0. *Petty Cash Book.*

Total cash sales for week ending this date, £39 : 11 : 10½ *Cash Book.*

MONDAY, JANUARY 19.

Sold for cash, 1 Johnson's 'Rasselas,' at 6/ per copy. 1 Gibbon's 'Rome,' at 32/6, 20 yds. twilled cotton at 9d per yd., and 20 yds. printed cotton at 10d per yd—amounting in all to £3 : 10 : 2. *Petty Cash Book.*

TUESDAY JANUARY 20.

Bought on credit from Bain & Co., Durham, 10 barrels American flour at 28/7 per barrel, and 156½ lbs. of cheese at 5½d per lb. Total amount of invoice £17 : 17 : 7 Invoice Book.

Sold on credit to James Henderson, Edinburgh, 2 reams brown paper at 16/9 per ream, 4 packets yellow wove post at 6/ per packet, 2 reams imperial printing paper at 26/6 per ream, and 1 copy Cowper's 'Task,' illustrated, at 14/ per copy. Total amount of invoice £6 : 4 : 6 Day Book.

Received from William West, Greenock, the sum of £33 : 11 : 7, which, with 5 % discount £1 : 15 : 5, pays in full the goods purchased by him on the 8th instant. . . Cash Book.

Paid Walker & Co., London, £20 : 18 : 0, which, with 2½ % discount 10/10, settles in full the goods bought from them on credit on the 5th inst. Cash Book.

Sold for cash, 1 copy of Thackeray's 'Esmond' at 6s per copy, 4 reams super-royal printing at 19/7 per ream, 4 reams royal printing at 18/10 per ream, 2 reams demy printing at 17/9 per ream—amounting in all to £9 : 15 : 2. *Petty Cash Book.*

WEDNESDAY, JANUARY 21.

Sold on credit to Charles Wilson, Brighton,
 6 barrels American flour at 34s per barrel,
 161 lbs. tea at 4/2 per lb., 20 lbs. tea at 4/9
 per lb., and 28 lbs. of sugar at 6d per lb.
 Total amount of invoice £49 : 3 : 10 . . Day Book.

Sold for cash, 1 pair kid gloves at 3/11,
 1 bronze 'Garibaldi' at £5 : 10, and 5 lbs.
 of tea at 5s—amounting in all to £6 : 18 : 11.
Petty Cash Book.

THURSDAY, JANUARY 22.

Sold on credit to George Hunter & Son,
 Newcastle, 1 bright register grate at £20,
 3 moderator lamps at 26s each, 1 doz. table
 knives at 36s per doz., and 4 cast-iron
 umbrella stands at 52s each. Total amount
 of invoice £36 : 2 : 0 Day Book.

Drew from Bank the sum of £90 : 0 : 0. Cash Book.

Paid Edward Jones for shop furniture.
 His account amounts to £145 : 10 : 6, but
 he allows a discount of 5 %, viz. £7 : 5 : 6,
 leaving to be entered in the Cash Book
 under the head of Shop Furniture Account,
 £138 : 5 : 0 Cash Book.

Paid Alexander Selkirk £3, one week's
 salary to this date Cash Book.

Sold for cash, 10 yds. Welsh flannel at
 1/8½ per yd., 2 silk hats at 15s each, 2 pairs
 lace gloves at 3/10 per pair, 3 yds. French
 cambric at 8s per yd.—amounting in all to
 £3 : 18 : 9. *Petty Cash Book.*

FRIDAY, JANUARY 23.

Bought, on credit, from James Walker & Co., Sheffield, 12 doz. German silver table spoons at 16s per doz., 10 doz. German silver tea spoons at 7/6 per doz., 10 doz. German silver dessert spoons at 12s per doz., and 6 cash boxes at 30s each. Total amount of invoice £28: 7: 0 Invoice Book.

Sold, on credit, to William Lawson, Glasgow, 1 copy Macaulay's 'England,' in 8 vols. cloth, at 48s per copy, 1 Gibbon's 'Rome,' 6 vols. cloth, at 30s, 1 Thackeray's 'Esmond,' at 5s, and 1 Johnson's 'Rasselas,' at 5s. Total amount of invoice £4: 8: 0 . . . Day Book.

Received from William Pringle, Cambridge, the sum of £27: 13: 4, which, with $2\frac{1}{2}\%$ discount 14/2, pays for goods purchased by him on credit on the 13th inst. Cash Book.

Paid to Mr. David Lindsay £25. This amount is entered in the Cash Book to the account of the firm, David Lindsay & Son . Cash Book.

Sold, for cash, 10 lbs. of cheese at $7\frac{1}{2}d$ per lb., 1 dressing case at 24/6, 1 Grahame's 'Sabbath,' at 9s, 1 gasalier at 71/8, and 1 copy of Chaucer's Works, at 8/6—amounting in all to £5: 19: 11. *Petty Cash Book.*

SATURDAY, JANUARY 24.

Bought, on credit, from James Bruce & Co., Oxford, 1 doz. port wine at 43/6 per doz., 10 doz. claret at 20s, 65 lbs. of cheese at 5d per lb., 3 boxes of oranges at 40/6 per box. Total amount of invoice £19: 12: 1 . Invoice Book.

Sold, on credit, to James Henderson, Edinburgh, 20 reams super-royal printing at 18/10 per ream, 20 reams royal printing at 18/4 per ream, and 10 reams demy printing at 17s per ream. Total amount of invoice £45: 13: 4. Day Book.

Sold, on credit, to Barr & Co., Leith, 1 doz. German silver table spoons at 18/6 per doz., 1 doz. German silver tea spoons at 10s per doz., 1 cash box at 36s, 1 umbrella stand at 18/6, and 1 dressing case at 20s. Total amount of invoice £5: 3: 0 Day Book.

Paid for postage stamps, carriages, &c., £3: 10: 8. Entered in Cash Book under the head of Trade Expenses Cash Book.

Sold, for cash, 2 doz. German silver table spoons at 19/6 per doz., 2 doz. German silver tea spoons at 12s per doz., 2 doz. German silver dessert spoons at 15/6 per doz., 3 yds. black silk velvet at 9/2 per yd., 2 yds. French cambric at 8s per yd., and 1 pair kid gloves at 3/11 per pair—amounting in all to £7: 1: 5. *Petty Cash Book.*

Total cash sales for week ending this date, £37: 4: 4 Cash Book.

MONDAY, JANUARY 26.

Bought, on credit, from John Gray & Son, Nottingham, 70 pairs of ladies' stockings at 10d per pair, 120 pairs gent.'s stockings at 1/1 per pair, and 12 pairs of children's stockings at 6½d per pair. Total amount of invoice £9: 14: 10 Invoice Book.

Sold, for cash, 1 copy of Wordsworth's Poems, at 12s per copy, 1 Macaulay's 'England,' at 50s, 10 lbs. of tea at 4/7 per lb., 14 lbs. of sugar at 7d per lb.—amounting in all to £5 : 16 : 0. *Petty Cash Book.*

TUESDAY, JANUARY 27.

Bought, on credit, from William Watson, Birmingham, 3 sets of dish covers at 50s per set, 1 iron bedstead at 25s, 6 bronzes, 'The Amazon,' at 160s each, 3 bronzes, 'The Duke of Wellington,' at 200s each. Total amount of invoice £86 : 15 : 0 Invoice Book.

Sold, on credit, to James Davidson, Aberdeen, 9 doz. of claret at 25s per doz., 1 doz. port at 47/6, 20 lbs. of raisins at 6½d per lb., 18 lbs. of coffee at 1/8 per lb., 28 lbs. of cheese at 7d per lb., 20 lbs. of ditto at 5½d per lb. Total amount of invoice £16 : 18 : 10 Day Book.

Received from William Lawson, Glasgow, the sum of £7 : 17 : 0, which, with 2½ % discount 4s, pays in full the goods purchased by him on credit, on the 16th inst. . . . Cash Book.

Paid Mason & Co., London, the sum of £34 : 4 : 0, which, with 5 % discount £1 : 16 : 0, pays in full the goods purchased from them on the 13th inst. Cash Book.

Paid Bain & Co., Durham, the sum of £17 : 8 : 8, which, with 2½ % discount 8/11, pays in full the goods purchased from them on the 20th inst. Cash Book.

Sold, for cash, 1 doz. claret at 27/6 per doz., 4 pairs ladies' stockings at 1s per pair, 1 Wordsworth's Poems, at 12s, 1 ream double crown, yellow, at 23/6 per ream—amounting in all to £3 : 7 : 0. *Petty Cash Book.*

WEDNESDAY, JANUARY 28.

Bought, on credit, from James Stevenson & Co., Wolverhampton, 2 bronzes, 'The Greek Slave,' at 130s each, 6 sets papier maché trays at 78s per set, 6 American stoves at 120s each, and 5 Milner's patent safes at 294s each. Total amount of invoice £145:18:0 Invoice Book.

Sold, on credit, to William Pringle, Cambridge, 6 pairs children's stockings at $7\frac{1}{2}d$ per pair, 3 pairs ladies' stockings at 11d per pair, 4 pairs gent.'s stockings at $1\frac{1}{2}\frac{1}{2}$ per pair, 4 pairs lace gloves at 3s per pair, 15 yds. superfine black cloth at 17/6 per yd., and 3 silk hats at 12/6 each. Total amount of invoice £16:3:4 Day Book.

Received from James Henderson, Edinburgh, the sum of £49:6:0, which, with 5 % discount £2:11:10, pays for goods bought by him on the 20th and 24th inst. . Cash Book.

Paid Peter Wilson, Edinburgh, the sum of £30:3:8, which, with 5 % discount £1:11:9, pays for goods purchased on credit from him on the 3rd inst. Cash Book.

Paid John Gray & Son, Nottingham, the sum of £9:10:0, which, with $2\frac{1}{2}\%$ discount 4/10, pays for goods purchased on credit from them on the 26th inst. : . . Cash Book.

Sold, for cash, 1 set dish covers at 55s per set, 3 pairs children's stockings at $8\frac{1}{2}d$ per pair, 1 Dutch cooking oven at 26/6, and 1 ream imperial printing paper at 29/6, amounting in all to £5:13:1 $\frac{1}{2}$. *Petty Cash Book.*

THURSDAY, JANUARY 29.

Sold, on credit, to Freeland & Co., London, 1 iron bedstead at 30s, 1 set papier maché trays at 90s per set, 1 bronze, 'The Greek Slave,' at 148s, 1 American stove at 136s, 1 three-light gasalier at 69s, 1 set of fire irons at 35s. Total amount of invoice £25 : 8 : 0 Day Book.

Received from James Davidson, Aberdeen, the sum of £16 : 10 : 4, which, with 8/6 2½ % discount, pays for goods bought by him on credit on the 27th inst. Cash Book.

Paid to Mr. William Lindsay, £5. This sum is entered in the Cash Book to the account of the firm, David Lindsay & Son Cash Book.

Paid Alexander Selkirk £3, one week's salary, to this date Cash Book.

Sold, for cash, 1 bronze 'Duke of Wellington' at 255s, 1 set papier maché trays at 97/6, 28 lbs. cheese at 6½ per lb., 10 lbs. of tea at 4/7 per lb., 28 lbs. sugar at 7d per lb., 1 dozen German silver table spoons at 19/6 per dozen, amounting in all to £22 : 9 : 4. *Petty Cash Book.*

FRIDAY, JANUARY 30.

Sold, on credit, to James Duncan, Southampton, 1 Milner's patent safe at £15 : 10 : 0, and 1 bronze 'Duke of Wellington' at £12. Amount of invoice £27 : 10 : 0 Day Book.

Sold, for cash, 1 cash box at 38s, 1 copy of Milton's Works at 8/6 per copy, 1 silk hat at 15s, 30 lbs. cheese at 7½d per lb.—amounting in all to £4 : 0 : 3. *Petty Cash Book.*

SATURDAY, JANUARY 31.

Sold, on credit, to George Hunter & Son, Newcastle, 2 Milner's patent safes at £15 : 10 : 0 each, 3 sets papier maché trays at £4 : 10 : 0 each, 2 bronzes, 'The Amazon,' at £9 : 10 : 0 each, 1 bronze, 'The Greek Slave,' at £7 : 8 : 0, 2 American stoves at £6 : 16 : 0 each. Total amount of invoice £83 : 10 : 0. Day Book.

Sold, on credit, to William Pollock, London, 28 lbs. of cheese at $6\frac{1}{2}d$ per lb., amounting to 15/2 Day Book.

Drew from bank the sum of £80 : 0 : 0 . Cash Book.

Paid William Watson, Birmingham, the sum of £160 : 13 : 6, which, with £4 : 2 : 4 $\frac{1}{2}$, being 2 $\frac{1}{2}$ % discount, pays in full the goods bought from him on credit on the 2nd and 6th inst. Cash Book.

Sold for cash 1 Milner's safe at £17 : 10 : 0, 1 bronze, 'The Amazon,' at £9 : 16 : 0, and 1 pair lace gloves at 3/10—amounting in all to £27 : 9 : 10. *Petty Cash Book.*

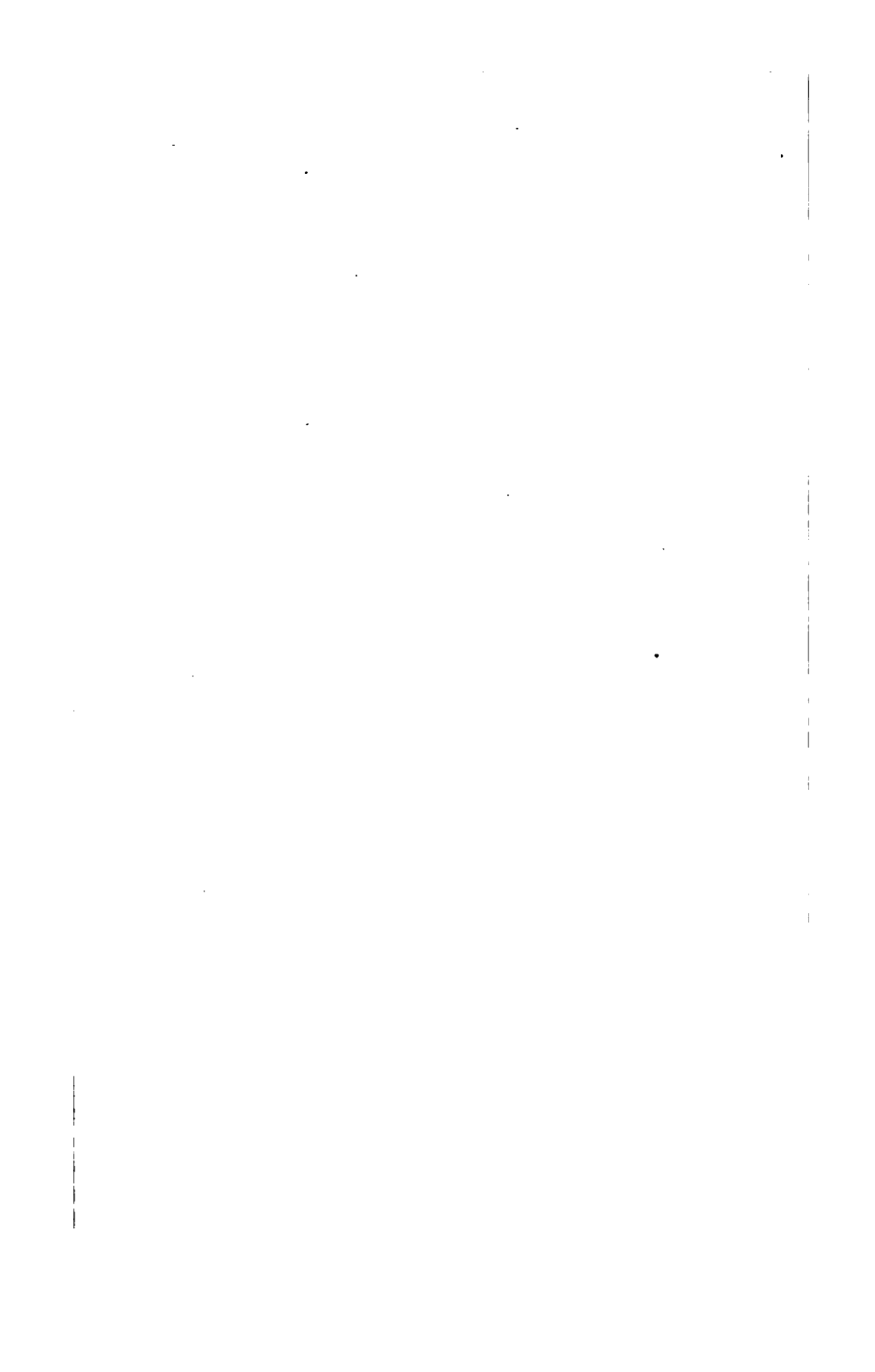
Total cash sales for week ending this date, £68 : 15 : 6 $\frac{1}{2}$ Cash Book.

The month's transactions being now completed, I balance the Cash Book; adding the various sums on the Dr. side, I find the amount to be £1,202 : 19 : 7 $\frac{1}{2}$. Taking the Cr. side, I find the sum is £1,193 : 0 : 6. The difference between these two sums is £9 : 19 : 1 $\frac{1}{2}$, which corresponds to the amount of cash I have, or ought to have, in the Cash Box, and is entered in the Cash Book as *Balance on hand* Cash Book.

Taking the discount columns next, I find that the amount on the Dr. side is £9 : 1 : 1, and that on the Cr. side is £26 : 0 : 10. The difference, £16 : 19 : 9, is entered to balance the Dr. side, and is posted to the Ledger, under the head *Interest Account*. . Cash Book.

The Cash on hand, £9 : 19 : 1½, is carried forward to the Debit side of the Cash Book to begin a new month's transactions. . . Cash Book.

As the following Books are considered separate and distinct from each other, they are paged accordingly. The figures within brackets at the head of the Invoice Book and Day Book denote the page; and those at the head of the Cash Book and Ledger denote the folio. In Posting the Ledger, the figures within brackets only are used.



INVOICE BOOK.

LONDON, JANUARY 1, 1863.

3	<i>Cr</i> James Gibson, Manchester,								
	By 200 yds. twilled cotton	7 <i>d</i>	£	s	d				
	" 230 " printed do.	8 <i>d</i>	7	13	4				
	" 310 " cotton shirting	6½ <i>d</i>	8	7	11				
	" 54 " German lawn	2/9½	7	10	9				
	" 20 " black silk velvet	7/6	7	10	0				
	" 36 pairs kid gloves	2/6	4	10	0				
	" 6 silk umbrellas	15/	4	10	0				
						45	18	8	
	<i>Cr</i> Walter Graham, Edinburgh,								
3	By 20 rms. imperial printing	25/	25	0	0				
	" 3 " brown foolscap	15/	2	5	0				
	" 12 gross steel pens	3/	1	16	0				
	" 3 inkstands	4/	0	12	0				
	" 12 pkts. yellow wove post	4/10½	2	18	6				
	" 1000 envelopes No. 4.	7/2	0	7	2				
	" 12 boxes do. assorted	2/3	1	7	0				
						34	5	8	
5	Mason & Co., London, <i>Cr</i>								
	By 56 lbs. Dutch cheese	6½ <i>d</i>	1	10	4				
	" 603 " tea	3/2	95	9	6				
	" 1385 " sugar	5½ <i>d</i>	31	14	9½				
	" 50 " coffee	1/3½	3	4	7				
	" 450 " raisins	5½ <i>d</i>	10	6	3				
	" 56 " yellow soap	5 <i>d</i>	1	3	4				
	—2nd—					143	8	9½	
7	<i>Cr</i> Wm. Watson, Birmingham,								
	By 1 doz. electro-plated forks	36/	1	16	0				
	" 1 " do. dessert do.	27/	1	7	0				
	" 3 " table knives	30/	4	10	0				
	" 3 bright register grates	£18	54	0	0				
	" 6 moderator lamps	21/	6	6	0				
	" 2 shower baths	£5 10	11	0	0				
	—3rd—					78	19	0	
7	<i>Cr</i> Peter Wilson, Edinburgh,								
	By 50 yds. carpeting	5/8	14	3	4				
	" 15 " French merino	4/8	3	10	0				
	" 25 " drugget	3/1	3	17	1				
	" 30 " French cambric	6/10	10	5	0				
						31	16	5	
	Carry forward	£				334	7	6½	

LONDON, JANUARY 5, 1863.

	<i>Brought forward</i>					334	7	6½
	Walker & Co., London, <i>Cr</i>							
	By 2 copies Thomson's Sea-		£	s	d			
	sons	2/9	0	5	6			
	" 3 " Macaulay's Eng-							
	land, 8 vols. cl.	38/	5	14	0			
8	" 8 " Wordsworth's							
	Poems 2 vols. cl.	8/6	3	8	0			
	" 9 " Gibbon's Rome							
	6 vols. cl. . . .	25/	11	5	0			
	" 4 " Dickens' Nicho-							
	las Nickleby . .	4/1	0	16	4	21	8	10
	<i>Cr</i>							
	James Stevenson & Co.,							
	Wolverhampton,							
	By 6 sets fire irons . . .	30/	9	0	0			
6	" 6 bronzes, 'Garibaldi' .	£4 15/	28	10	0			
	" 6 dressing cases . . .	18/	5	8	0			
	" 12 umbrella stands . .	17/11	10	15	0			
	" 420 yds. wire fence . .	1/7	33	5	0	86	18	0
	6th							
	<i>Cr</i>							
	Wm. Watson, Birmingham,							
	By 138 lbs. nails	8¼d	4	14	10½			
	" 12 3-light gasaliers . .	61/	36	12	0			
	" 12 cast-iron umbrella							
	stands	47/	28	4	0			
	" 6 Dutch cooking ovens .	20/	6	0	0			
	" 6 bronzes, 'William Tell'	34/4	10	6	0	85	16	10½
	10th							
	<i>Cr</i>							
	Peter Wilson, Edinburgh,							
	By 50 yds superfine black							
	cloth	15/	37	10	0			
7	" 100 " Welsh flannel . .	1/1½	5	12	6			
	" 24 silk hats	10/1	12	2	0			
	" 12 pairs lace gloves . .	2/1	1	5	0	56	9	6
	13th							
	<i>Cr</i>							
	Mason & Co., London, <i>Cr</i>							
5	By 216 lbs. tea	3/4	36	0	0	36	0	0
	<i>Carry forward</i>	£				621	0	9

LONDON, JANUARY 16, 1863.

	<i>Brought forward</i>					621	0	9
	<i>Walker & Co., London, Cr</i>		<i>£</i>	<i>s</i>	<i>d</i>			
	By 12 Johnson's Rasselas .	4/6	2	14	0			
	" 6 Cowper's Task, illus- trated	11/6	3	9	0			
	" 6 Grahame's Sabbath .	8/3	2	9	6			
8	" 6 Chaucer's Poems 2 vols. cl.	6/	1	16	0			
	" 6 Milton's Poems, 2 vols. cl.	6/	1	16	0			
	" 6 Thackeray's Esmond	4/1	1	4	6	13	9	0
	—17th—							
	<i>Cr</i>							
	Davidson & Co., Leith, By 3 reams dble. crown yellow	20/	3	0	0			
2	" 25 " super royal printing	17/	21	5	0			
	" 0 " royal printing	16/6	24	15	0			
	" 12 " demy printing	16/3	9	15	0	58	15	0
	—20th—							
	<i>Cr</i>							
	Bain & Co., Durham, By 10 brls. American flour .	28/7	14	5	10			
1	" 156½ lbs. cheese . . .	5d	3	11	9	17	17	7
	—23rd—							
	<i>Cr</i>							
	Jas. Walker & Co., Sheffield, By 12 doz. German silver table spoons	16/	9	12	0			
	" 10 " " tea "	7/6	3	15	0			
8	" 10 " " dessert "	12/	6	0	0			
	" 6 cash boxes . . .	30/	9	0	0	28	7	0
	—24th—							
	<i>Cr</i>							
	James Bruce & Co., Oxford, By 1 doz. port wine . .	43/6	2	3	6			
	" 10 " claret	20/	10	0	0			
1	" 65 lbs. cheese . . .	5d	1	7	1			
	" 3 boxes oranges . .	40/6	6	1	6	19	12	1
	<i>Carry forward</i>	<i>£</i>				759	1	5

LONDON, JANUARY 26, 1863.

	<i>Brought forward</i>					759	1	5
	<i>Cr</i>							
	Jno Gray & Son, Nottingham,		£	s	d			
	By 70 pairs ladies' stockings	10d	2	18	4			
3	" 120 " gent.'s "	1/1	6	10	0			
	" 12 " children's "	6½d	0	6	6			
						9	14	10
	—27th—							
	<i>Cr</i>							
	Wm. Watson, Birmingham,							
	By 3 sets dish covers . . .	50/	7	10	0			
	" 1 iron bedstead . . .	25/	1	5	0			
7	" 6 bronzes 'The Amazon'	160/	48	0	0			
	" 3 " 'Duke of Wel-							
	lington' . . .	200/	30	0	0			
						86	15	0
	—28th—							
	<i>Cr.</i>							
	James Stevenson & Co.,							
	Wolverhampton,							
	By 2 bronzes 'The Greek							
	Slave'	130/	13	0	0			
6	" 6 sets papier maché trays	78/	23	8	0			
	" 6 American stoves . .	120/	36	0	0			
	" 5 Milner's patent safes.	294/	73	10	0			
						145	18	0
	Total of Credit Purchases							
	for month	£				1001	9	3

DAY BOOK.

LONDON, JANUARY 1, 1863.

6	<i>Dr</i>								
	William Pollock, London,				£	s	d		
	To 6 lbs. tea			4/9	1	8	6		
	" 24 " sugar			6d	0	12	0		
	" 3 " coffee			1/8	0	5	0		
6	" 20 " cheese, Dutch . .			7d	0	11	8		
	" 6 " yellow soap . .			5½d	0	2	9	2	19 11
	<hr/> 2nd								
	<i>Dr</i>								
	William Pringle, Cambridge,								
6	To 1 silk umbrella			17/6	0	17	6		
	" 1 pair kid gloves . .			3/6	0	3	6	1	1 0
	<hr/>								
	<i>Dr</i>								
	Charles Wilson, Brighton,								
8	To 425 lbs. raisins			6½d	11	10	2½		
	" 12 " coffee			1/8	1	0	0	12	10 2½
	<hr/> 3rd								
	<i>Dr</i>								
	Mrs. Wilson, London,								
8	To 26 yds. German lawn . .			3/1	4	0	2		
	" 50 " cotton shirting . .			7d	1	9	2		
	" 50 " twilled cotton . .			8d	1	13	4	7	2 8
	<hr/> 5th								
	<i>Dr</i>								
1	Wm. Alston, Brompton,								
	To 5 yds. black silk velvet			8/9	2	3	9		
	" 6 pairs kid gloves . . .			3/6	1	1	0		
	" 28 yds. cotton shirting .			7d	0	16	4	4	1 1
	<hr/>								
1	<i>Dr</i>								
	Barr & Co., Leith,								
	To 1 doz. electro-plated forks			39/11	1	19	11		
	" 1 " table knives . . .			36/	1	16	0		
	" 1 bright register grate			£20	20	0	0	23	15 11
6	<hr/> 6th								
	<i>Dr</i>								
	Wm. Pollock, London,								
	To 1 cwt. 2 qrs. sugar, 168 lbs.			6d	4	4	0		
	" 15 lbs. coffee			1/8	1	5	0		
6	" 18 " tea			4/9	4	5	6	9	14 6
	<hr/>								
	<i>Carry forward</i>			£				61	5 3½

LONDON, JANUARY 13, 1863.

		<i>Brought forward</i>					166	2	9½
		<i>Dr</i>							
		Wm. Pringle, Cambridge,							
		To 25 yds. superfine black							
		cloth	17/6	21	17	6			
6		" 30 " Welsh flannel .	1/6	2	5	0			
		" 4 silk hats	12/6	2	10	0			
		" 2 " umbrellas	17/6	1	15	0			
		—14th—					28	7	6
		<i>Dr</i>							
		William Alston, Brompton,							
		To 76 yds. printed cotton .	9d	2	17	0			
		" 47 " twilled do. . . .	8d	1	11	4			
1		" 10 " German lawn . . .	3/1	1	10	10			
		" 15 " drugget	3/6	2	12	6			
		" 2 silk umbrellas	17/6	1	15	0	10	6	8
		—16th—							
		<i>Dr</i>							
		William Lawson, Glasgow,							
		To 3 Gibbon's Rome, 6 vols cl	30/	4	10	0			
		" 3 Nicholas Nickleby . . .	5/6	0	16	6			
5		" 4 Wordsworth's Poems . .	10/6	2	2	0			
		" 2 gross steel pens	3/6	0	7	0			
		" 1 inkstand	5/6	0	5	6	8	1	0
		—17th—							
		<i>Dr</i>							
		Green & Co., Birmingham,							
		To 1 Milton's Poems, 2 vols cl	7/6	0	7	6			
		" 1 Chaucer's " 2 " " .	7/6	0	7	6			
4		" 2 Wordsworth's 2 " " .	10/6	1	1	0			
		" 1 Nicholas Nickleby . . .	5/6	0	5	6	2	1	6
		—20th—							
		<i>Dr</i>							
		Jas. Henderson, Edinburgh,							
		To 2 reams brown paper . .	16/9	1	13	6			
		" 4 pkts. yellow wove post	6/	1	4	0			
4		" 2 rms. imperial printing	26/6	2	13	0			
		" 1 Cowper's Task, illustrated	14/	0	14	0	6	4	6
		<i>Carry forward</i>	£				221	3	11½

LONDON, JANUARY 21, 1863.

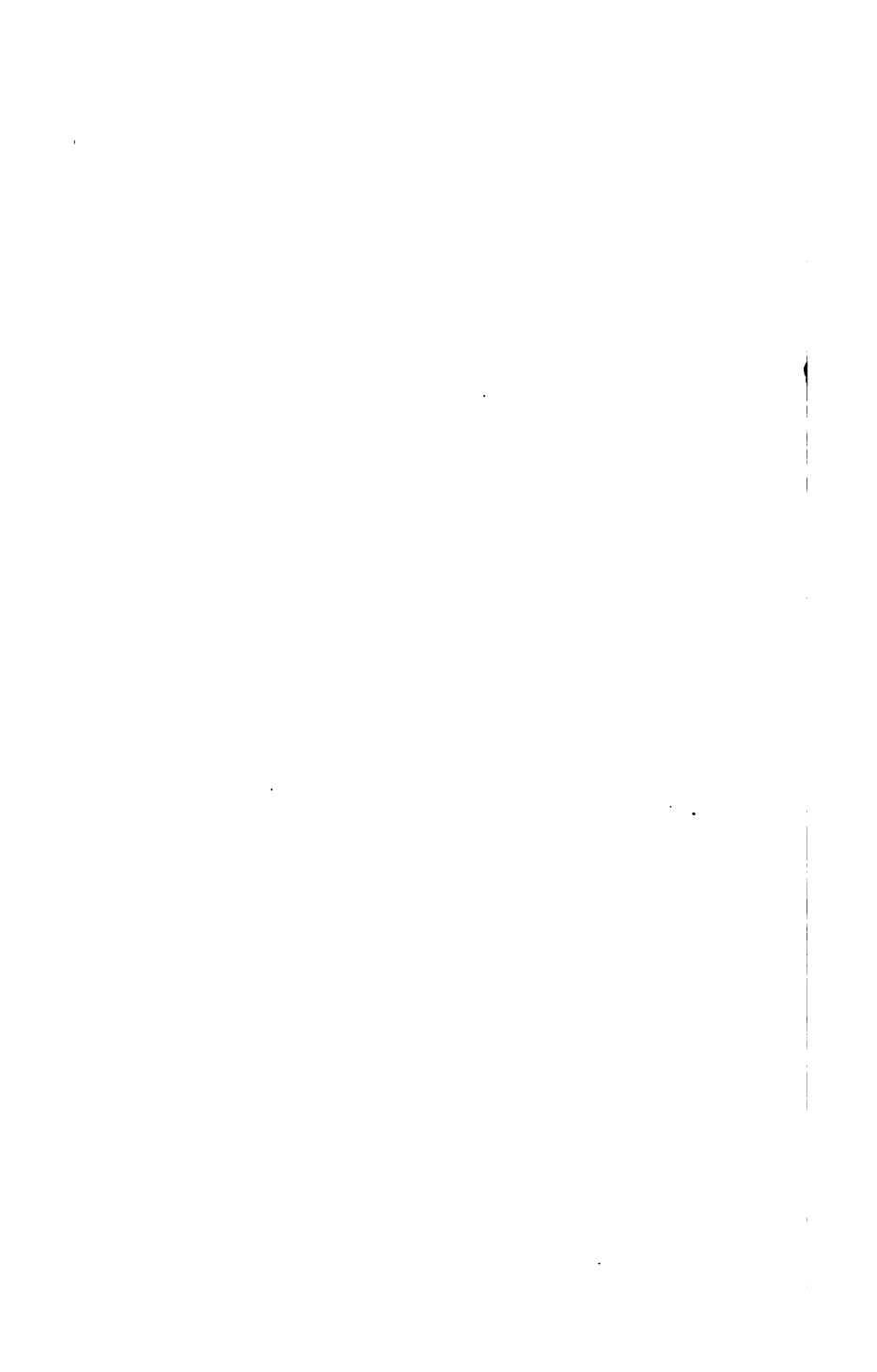
	<i>Brought forward</i>					221	3	11½
	<i>Dr</i>							
	Charles Wilson, Brighton,		£	s	d			
	To 6 brls. American flour .	34/	10	4	0			
8	" 161 lbs. tea	4/2	38	10	10			
	" 20 " "	4/9	4	15	0			
	" 28 " sugar	6d	0	14	0	49	3	10
	—22nd—							
	<i>Dr</i>							
	G. Hunter & Son, Newcastle,							
	To 1 bright register grate	£20	20	0	0			
	" 3 moderator lamps . .	26/	3	18	0			
4	" 1 doz. table knives . .	36/	1	16	0			
	" 4 cast-iron umbrella							
	stands	52/	10	8	0	36	2	0
	—23rd—							
	<i>Dr</i>							
	William Lawson, Glasgow,							
	To 1 Macaulay's England,							
	8 vols. cl. . . .	48/	2	8	0			
5	" 1 Gibbon's Rome 6 vols. cl	30/	1	10	0			
	" 1 Thackeray's Esmond .	5/	0	5	0			
	" 1 Johnson's Rasselas .	5/	0	5	0	4	8	0
	—24th—							
	<i>Dr</i>							
	Jas. Henderson, Edinburgh,							
	To 20 reams super-royal							
	printing	18/10	18	16	8			
4	" 20 " royal "	18/4	18	6	8			
	" 10 " demy "	17/	8	10	0	45	13	4
	—							
	<i>Dr</i>							
	Barr & Co., Leith,							
	To 1 doz. German silver table							
	spoons	18/6	0	18	6			
	" 1 doz. German silver tea							
	spoons	10/	0	10	0			
1	" 1 cash box	36/	1	16	0			
	" 1 umbrella stand . .	18/6	0	18	6			
	" 1 dressing case . . .	20/	1	0	0	5	3	0
	<i>Carry forward</i>	£				361	14	1½

LONDON, JANUARY 27, 1863.

	<i>Brought forward</i>					361	14	1 $\frac{1}{2}$
	<i>Dr</i>							
	James Davidson, Aberdeen,		£	s	d			
	To 9 doz. claret	25/	11	5	0			
	" 1 " port	47/6	2	7	6			
	" 20 lbs. raisins	6 $\frac{1}{2}$ d	0	10	10			
2	" 18 " coffee	1/8	1	10	0			
	" 28 " cheese	7d	0	16	4			
	" 20 " do.	5 $\frac{1}{2}$ d	0	9	2	16	18	10
	28th							
	<i>Dr</i>							
	Wm. Pringle, Cambridge,							
	To 6 pairs children's stockings	7 $\frac{1}{2}$ d	0	3	9			
	" 3 " ladies' "	11d	0	2	9			
6	" 4 " gent's "	1/2 $\frac{1}{2}$	0	4	10			
	" 4 " lace gloves	3/	0	12	0			
	" 15 yds. superfine black cloth	17/6	13	2	6			
	" 3 silk hats	12/6	1	17	6	16	3	4
	29th							
	<i>Dr</i>							
	Freeland & Co., London,							
	To 1 iron bedstead	30/	1	10	0			
	" 1 set papier maché trays	90/	4	10	0			
	" 1 bronze, 'The Greek Slave'	148/	7	8	0			
3	" 1 American stove	136/	6	16	0			
	" 1 3-light gasalier	69/	3	9	0			
	" 1 set fire irons	35/	1	15	0	25	8	0
	30th							
	<i>Dr</i>							
	Jas. Duncan, Southampton,							
	To 1 Milner's patent safe . .	£15/10	15	10	0			
3	" 1 bronze, 'Duke of Wellington'	£12	12	0	0	27	10	0
	Carry forward	£				447	14	3 $\frac{1}{2}$

LONDON, JANUARY 31, 1863.

	<i>Brought forward</i>					447	14	3½
	<i>Dr</i>							
	G. Hunter & Son, Newcastle,	£	s	d				
	To 2 Milner's patent safes .	£15/10	31	0	0			
4	" 3 sets papier maché trays	£4/10	13	10	0			
	" 2 bronzes, 'The Amazon,'	£9	18	0	0			
	" 1 " 'The Greek							
	Slave'	£7/8	7	8	0			
	" 2 American stoves . .	£6/16	13	12	0	83	10	0
<hr/>								
	<i>Dr</i>							
	William Pollock, London,							
6	To 28 lbs. cheese . . .	6½d	0	15	2	0	15	2
<hr/>								
	Total of Credit Sales for	£				531	19	5½
	month							



CASH BOOK.

<i>Dr</i>			CASH			January		
			£	s	d	£	s	d
5	Jan.	1	To David Lindsay & Son,					
			Capital			500	0	0
2		3	„ Cash Sales for week .			7	0	6½
6		6	„ William Pollock, Lon-					
			don	0	1	2	18	5
6		„	„ William Pringle, Cam-					
			bridge	0	1	1	0	0
8		8	„ Mrs. Wilson, London	0	3	6	19	0
2		10	„ Cash Sales for week .			54	1	5
3		13	„ Freeland & Co., Lon-					
			don	1	14	32	10	9
1		14	„ Barr & Co., Leith .	0	11	23	4	0
5		15	„ John Nelson, Dundee	0	10	20	18	6
2		16	„ Bank, drawn . . .			100	0	0
1		17	„ Wm. Alston, Brompton .					
			ton	0	4	3	17	0
2		„	„ Cash Sales for week .			39	11	10½
9		20	„ Wm. West, Greenock .	1	15	33	11	7
2		22	„ Bank, drawn . . .			90	0	0
6		23	„ William Pringle, Cam-					
			bridge	0	14	27	13	4
2		24	„ Cash Sales for week .			37	4	4
5		27	„ Wm. Lawson, Glas-					
			gow	0	4	7	17	0
4		28	„ Jas. Henderson, Edin-					
			burgh	2	11	49	6	0
2		29	„ Jas. Davidson, Aber-					
			deen	0	8	16	10	4
2		31	„ Bank, drawn . . .			80	0	0
2		„	„ Cash Sales for week .			68	15	6½
4		„	„ Interest account, bal-					
			ance of discounts .	16	19			
			£	26	0	1202	19	7½
Feb.		1	To Balance from last					
			month			9	19	1½

1863

CONTRA

Cr

				£	s	d	£	s	d	
2	Jan.	1	By Bank, lodged . . .				450	0	0	
7		3	„ Trade expenses — carriages				0	4	6	
3		6	„ James Gibson, Man- chester	1	2	11	44	15	9	
6		8	„ Salaries account— Alexander Selkirk .				3	0	0	
3		13	„ Walter Graham, Edin- burgh	1	14	3	32	11	5	
2		„	„ Bank, lodged . . .				70	0	0	
6		15	„ Salaries account — Alexander Selkirk .				3	0	0	
5		16	„ Mason & Co., London	7	3	5½	136	5	4	
7		17	„ Trade expenses, Gas and Water				2	10	0	
8		20	„ Walker & Co., Lon- don	0	10	10	20	18	0	
7		22	„ Shop Furniture ac- count per Edward Jones	7	5	6	138	5	0	
6		„	„ Salaries account — Alexander Selkirk .				3	0	0	
5		23	„ David Lindsay & Son				25	0	0	
7		24	„ Trade expenses — Postage stamps, &c.				3	10	8	
5		27	„ Mason & Co., London	1	16	0	34	4	0	
1		„	„ Bain & Co., Durham	0	8	11	17	8	8	
7		28	„ Peter Wilson, Edin- burgh	1	11	9	30	3	8	
3		„	„ John Gray & Son, Nottingham	0	4	10	9	10	0	
5		29	„ David Lindsay & Son				5	0	0	
6		„	„ Salaries account — Alexander Selkirk .				3	0	0	
7		31	„ Wm. Watson, Bir- mingham	4	2	4½	160	13	6	
		„	„ Balance on hand				9	19	1½	
				£	26	0	10	1202	19	7½

LEDGER.

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Bruce, James & Co., Oxford	"
Barr & Co., Leith	"
Bank Account	2
Cash Sales Account	"
Davidson & Co., Leith	"
Davidson, James, Aberdeen	"
Duncan, James, Southampton	3
Freeland & Co., London	"
Gibson, James, Manchester	"
Graham, Walter, Edinburgh	"
Gray, John & Son, Nottingham	"
Green & Co., Birmingham	4
Goods Account	"
Henderson, James, Edinburgh	"
Hunter, George & Son, Newcastle	"
Interest Account	"
Lawson, William, Glasgow	5
Lindsay, David & Son	"
Mason & Co., London	"
Nelson, John, Dundee	"
Pollock, William, London	6
Pringle, William, Cambridge	"
Stevenson, James & Co., Wolverhampton	"
Salaries Account	"
Shop Furniture Account	7
Trade Expenses Account	"
Watson, William, Birmingham	"
Wilson, Peter, Edinburgh	"
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Walker, James & Co., Sheffield	"
Wilson, Charles, Brighton	"
Wilson, Mrs., London	"
West, William, Greenock	9

<i>Dr</i> WILLIAM ALSTON, Brompton							
1863							
Jan.	5	To Goods per Invoice	1	4	1	1	
"	14	" Ditto	3	10	6	8	
				<u>£14</u>	<u>7</u>	<u>9</u>	
"	31	To Balance forward from last account		10	6	8	
<i>Dr</i> BAIN & CO., Durham							
1863							
Jan.	27	To Cash	1	17	8	8	
		" Discount	"	0	8	11	
				<u>£17</u>	<u>17</u>	<u>7</u>	
<i>Dr</i> JAMES BRUCE & CO., Oxford							
1863							
Jan.	31	To Balance forward to new account		£19	12	1	
<i>Dr</i> BARR & CO., Leith							
1863							
Jan.	5	To Goods per Invoice	1	23	15	11	
"	24	" Ditto	4	5	3	0	
				<u>£28</u>	<u>18</u>	<u>11</u>	
"	31	To Balance forward from last account		5	3	0	

CONTRA				Cr		
1863						
Jan.	17	By Cash	1	3	17	0
		" Discount	"	0	4	1
"	31	" Balance forward to new account		10	6	8
				<u>£14</u>	<u>7</u>	<u>9</u>
CONTRA				Cr		
1863						
Jan.	20	By Goods per Invoice	3	17	17	7
				<u>£17</u>	<u>17</u>	<u>7</u>
CONTRA				Cr		
1863						
Jan.	24	By Goods per Invoice	3	£19	12	1
"	31	" Balance forwarded from last account		19	12	1
CONTRA				Cr		
1863						
Jan.	14	By Cash	1	23	4	0
		" Discount	"	0	11	11
"	31	" Balance forward to new account		5	3	0
				<u>£28</u>	<u>18</u>	<u>11</u>

<i>Dr</i> BANK ACCOUNT									
1863									
Jan.	1	To Cash lodged	1	450	0	0			
	13	" Ditto	"	70	0	0			
				£520	0	0			
	31	To Balance forward from last account		250	0	0			
<i>Dr</i> CASH SALES									
1863									
Jan.	31	To Goods Account	*	206	13	8½			
		* See Goods Account, Ledger, Folio 4.		£206	13	8½			
<i>Dr</i> DAVIDSON & CO., Leith									
1863									
Jan.	31	To Balance forward to new account		£58	15	0			
<i>Dr</i> JAMES DAVIDSON, Aberdeen									
1863									
Jan.	27	To Goods per Invoice	5	16	18	10			
				£16	18	10			

CONTRA						Cr		
1863								
Jan.	16	By Cash Drawn	1	100	0	0		
	22	" Ditto	"	90	0	0		
	31	" Ditto	"	80	0	0		
	"	" Balance forward to new account		250	0	0		
				<u>£520</u>	<u>0</u>	<u>0</u>		
CONTRA						Cr		
1863								
Jan.	3	By Sales for Cash	1	7	0	6½		
	10	" Ditto	"	54	1	5		
	17	" Ditto	"	39	11	10½		
	24	" Ditto	"	37	4	4		
	31	" Ditto	"	68	15	6½		
				<u>£206</u>	<u>13</u>	<u>8½</u>		
CONTRA						Cr		
1863								
Jan.	17	By Goods per Invoice	3	58	15	0		
	31	By Balance forward from last account		58	15	0		
CONTRA						Cr		
1863								
Jan.	29	By Cash	1	16	10	4		
		" Discount	"	0	8	6		
				<u>£16</u>	<u>18</u>	<u>10</u>		

Dr		JAMES DUNCAN, Southampton			
1861					
Jan.	30	To Goods per Invoice	5	207	11 0
	31	By Balance forward from last account		207	11 0

Dr		FREEMAN & CO., London			
1861					
Jan.	7	To Goods per Invoice	2	34	5 0
	29	By Cash	5	25	5 0
				£59	10 0
	31	To Balance forward from last account		25	5 0

Dr		JAMES GIBSON, Manchester			
1862					
Jan.	6	To Cash	1	44	15 9
		By Discount	"	1	2 11
				£45	18 8

Dr		WALTER GRAHAM, Edinburgh			
1862					
Jan.	12	To Cash	1	32	11 5
		By Discount	"	1	14 3
				£34	5 8

Dr		JOHN GRAY & SON, Nottingham			
1862					
Jan.	26	To Cash	1	9	10 0
		By Discount	"	0	4 10
				£9	14 10

CONTRA				Cr		
1863 Jan.	31	By Balance forward to new account		<u>£27</u>	<u>10</u>	<u>0</u>
CONTRA				Cr		
1863 Jan.	13	By Cash	1	32	10	9
	"	" Discount	"	1	14	3
	31	" Balance forward to new ac- count		<u>25</u>	<u>8</u>	<u>0</u>
				<u>£59</u>	<u>13</u>	<u>0</u>
CONTRA				Cr		
1863 Jan.	1	By Goods per Invoice . . .	1	45	18	8
				<u>£45</u>	<u>18</u>	<u>8</u>
CONTRA				Cr		
1863 Jan.	1	By Goods per Invoice . . .	1	34	5	8
				<u>£34</u>	<u>5</u>	<u>8</u>
CONTRA				Cr		
1863 Jan.	26	By Goods per Invoice . . .	4	9	14	10
				<u>£9</u>	<u>14</u>	<u>10</u>

<i>Dr</i>		GREEN & CO., Birmingham					
1863							
Jan.	17	To Goods per Invoice	3	£2	1	6	
"	31	" Balance forward from last account		2	1	6	
<i>Dr</i>		GOODS ACCOUNT					
1863							
Jan.	31	To Purchases per Invoice Book . .	*	1001	9	3	
"	"	" Trade expenses		7	9	8	
"	"	" Salaries		12	0	0	
"	"	" Profit on month's transactions .		104	6	7	
		* Sum Total of Invoice Book.		£1125	5	6	
"	31	" Goods on hand from last account		369	12	7	
<i>Dr</i>		JAMES HENDERSON, Edinburgh					
1863							
Jan.	20	To Goods per Invoice	3	6	4	6	
"	24	" Ditto	4	45	13	4	
				£51	17	10	
<i>Dr</i>		GEORGE HUNTER & SON, Newcastle					
1863							
Jan.	22	To Goods per Invoice	4	36	2	0	
"	31	" Ditto	6	83	10	0	
				£119	12	0	
"	31	To Balance forward from last account		119	12	0	
<i>Dr</i>		INTEREST ACCOUNT					
1863							
Jan.	31	To Goods Account	*	£16	19	9	
		* See Goods Account above.					

CONTRA				Cr		
1863	31	By Balance forward to new account		£2	1	6
CONTRA				Cr		
1863	31	By Sales per Day Book *	531	19	5	1
Jan.	"	" Cash Sales	206	13	8	1
"	"	" Interest account	16	19	9	
"	"	" Goods on hand per Balance Sheet forward to new account	369	12	7	
"	"	* Sum Total of Day Book.	£1125	5	6	
CONTRA				Cr		
1863	28	By Cash	1	49	6	0
Jan.	"	" Discount	"	2	11	10
"	"			£51	17	10
CONTRA				Cr		
1863	31	By Balance forward to new account		119	12	0
Jan.				£119	12	0
CONTRA				Cr		
1863	31	By Cash—Discount	1	£16	19	9
Jan.						

<i>Dr</i> WILLIAM LAWSON, Glasgow							
1863							
Jan.	16	To Goods per Invoice	3	8	1	0	
"	23	" Ditto	4	4	8	0	
				£12	9	0	
"	31	To Balance forward from last account		4	8	0	
<i>Dr</i> DAVID LINDSAY & SON							
1863							
Jan.	23	To Cash	1	25	0	0	
"	29	" Ditto	"	5	0	0	
"	31	" Balance	*	574	6	7	
		* See Page 75.		£604	6	7	
<i>Dr</i> MASON & CO., London							
1863							
Jan.	16	To Cash	1	136	5	4	
"	"	" Discount	"	7	3	5½	
"	27	" Cash	"	34	4	0	
"	"	" Discount	"	1	16	0	
				£179	8	9½	
<i>Dr</i> JOHN NELSON, Dundee							
1863							
Jan.	6	To Goods per Invoice	2	21	9	3	
"	12	" Ditto	"	3	0	9	
				£24	10	0	
"	31	To Balance forward from last account		3	0	9	

CONTRA						Cr		
1863								
Jan.	27	By Cash	1	7	17	0		
"	"	" Discount	"	0	4	0		
"	31	" Balance forward to new account		4	8	0		
				£12	9	0		
CONTRA						Cr		
1863								
Jan.	1	By Cash—Capital	1	500	0	0		
"	31	" Goods Account — Profit on month's transactions	*	104	6	7		
		* See Goods Account, Ledger, Folio 4.		£604	6	7		
"	"	By Balance forward from last account		574	6	7		
CONTRA						Cr		
1863								
Jan.	1	By Goods per Invoice	1	143	8	9½		
"	13	" Ditto	2	36	0	0		
				£179	8	9½		
CONTRA						Cr		
1863								
Jan.	15	By Cash	1	20	18	6		
"	"	" Discount	"	0	10	9		
"	31	" Balance forward to new account		3	0	9		
				£24	10	0		

<i>Dr</i> WILLIAM POLLOCK, London							
1863							
Jan.	1	To Goods per Invoice	1	2	19	11	
"	6	" Ditto	"	9	14	6	
"	31	" Ditto	6	0	15	2	
				£13	9	7	
"	31	To Balance forward from last account		10	9	8	
<i>Dr</i> WILLIAM PRINGLE, Cambridge							
1863							
Jan.	2	To Goods per Invoice	1	1	1	0	
"	13	" Ditto	3	28	7	6	
"	28	" Ditto	5	16	3	4	
				£45	11	10	
"	31	To Balance forward from last account		16	3	4	
<i>Dr</i> JAMES STEVENSON & CO., Wolverhampton							
1863							
Jan.	31	To Balance forward to new account		232	16	0	
				£232	16	0	
<i>Dr</i> SALARIES ACCOUNT							
1863							
Jan.	8	To Cash—Alex. Selkirk's Salary .	1	3	0	0	
"	15	" " Ditto	"	3	0	0	
"	22	" " Ditto	"	3	0	0	
"	29	" " Ditto	"	3	0	0	
				£12	0	0	

CONTRA				Cr		
1863						
Jan.	6	By Cash	1	2	18	5
"	"	" Discount	"	0	1	6
"	31	" Balance forward to new account		10	9	8
				<u>£13</u>	<u>9</u>	<u>7</u>
CONTRA				Cr		
1863						
Jan.	6	By Cash	1	1	0	0
"	"	" Discount	"	0	1	0
"	23	" Cash	"	27	13	4
"	"	" Discount	"	0	14	2
"	31	" Balance forward to new account		16	3	4
				<u>£45</u>	<u>11</u>	<u>10</u>
CONTRA				Cr		
1863						
Jan.	5	By Goods per Invoice	2	86	18	0
"	28	" Ditto	4	145	18	0
				<u>£232</u>	<u>16</u>	<u>0</u>
"	31	By Balance forward from last account		232	16	0
CONTRA				Cr		
1863						
Jan.	31	By Goods Account	*	12	0	0
		* See Goods Account, Ledger, Folio 4.		<u>£12</u>	<u>0</u>	<u>0</u>

<i>Dr</i> SHOP FURNITURE ACCOUNT									
1863									
Jan.	22	To Cash	1	138	5	0			
		" Discount		7	5	6			
				£145	10	6			
"	31	To Balance forward from last account		144	6	0			
<i>Dr</i> TRADE EXPENSES ACCOUNT									
1863									
Jan.	3	To Cash	1	0	4	6			
"	17	" Ditto	"	2	10	0			
"	24	" Ditto	"	3	10	8			
"	31	" Shop Furniture Depreciation		1	4	6			
				£7	9	8			
<i>Dr</i> WILLIAM WATSON, Birmingham									
1863									
Jan.	31	To Cash	1	160	13	6			
"	"	" Discount	"	4	2	4½			
"	"	" Balance forward to new account		86	15	0			
				£251	10	10½			
<i>Dr</i> PETER WILSON, Edinburgh									
1863									
Jan.	28	To Cash	1	30	3	8			
"	"	" Discount	"	1	11	9			
"	31	" Balance forward to new account		56	9	6			
				£88	4	11			

CONTRA						Cr		
1863								
Jan.	16	By Cash Drawn	1	100	0	0		
	22	" Ditto	"	90	0	0		
	31	" Ditto	"	80	0	0		
	"	" Balance forward to new account		250	0	0		
				<u>£520</u>	<u>0</u>	<u>0</u>		
CONTRA						Cr		
1863								
Jan.	3	By Sales for Cash	1	7	0	6½		
	10	" Ditto	"	54	1	5		
	17	" Ditto	"	39	11	10½		
	24	" Ditto	"	37	4	4		
	31	" Ditto	"	68	15	6½		
				<u>£206</u>	<u>13</u>	<u>8½</u>		
CONTRA						Cr		
1863								
Jan.	17	By Goods per Invoice	3	58	15	0		
	31	By Balance forward from last account		58	15	0		
CONTRA						Cr		
1863								
Jan.	29	By Cash	1	16	10	4		
		" Discount	"	0	8	6		
				<u>£16</u>	<u>18</u>	<u>10</u>		

<i>Dr</i> WALKER & CO., London									
1863									
Jan.	20	To Cash	1	20	18	0			
"	"	" Discount	"	0	10	10			
"	31	" Balance forward to new ac- count		13	9	0			
				<u>£34</u>	<u>17</u>	<u>10</u>			
<i>Dr</i> JAMES WALKER & CO., Sheffield									
1863									
Jan.	31	To Balance forward to new ac- count		£28	7	0			
<i>Dr</i> CHARLES WILSON, Brighton									
1863									
Jan.	2	To Goods per Invoice	1	12	10	2½			
"	21	" Ditto	4	49	3	10			
				<u>£61</u>	<u>14</u>	<u>0½</u>			
"	31	To Balance forward from last account		61	14	0½			
<i>Dr</i> MRS. WILSON, London									
1863									
Jan.	3	To Goods per Invoice	1	7	2	8			
"	9	" Ditto	2	10	15	6			
				<u>£17</u>	<u>18</u>	<u>2</u>			
"	31	To Balance forward from last account		10	15	6			

CONTRA					Cr		
1863							
Jan.	5	By Goods per Invoice	2	21	8	10	
"	16	" Ditto	3	13	9	0	
				<u>£34</u>	<u>17</u>	<u>10</u>	
"	31	By Balance forward from last account		13	9	0	
CONTRA					Cr		
1863							
Jan.	23	By Goods per Invoice	3	28	7	0	
"	31	By Balance forward from last account		<u>£28</u>	<u>7</u>	<u>0</u>	
CONTRA					Cr		
1863							
Jan.	31	By Balance forward to new account		61	14	0½	
				<u>£61</u>	<u>14</u>	<u>0½</u>	
CONTRA					Cr		
1863							
Jan.	8	By Cash	1	6	19	0	
"	"	" Discount	"	0	3	8	
"	31	" Balance forward to new account		10	15	6	
				<u>£17</u>	<u>18</u>	<u>2</u>	

<i>Dr</i>		WILLIAM WEST, Greenock					
1863 Jan.	8	To Goods per Invoice . . .	2	35	7	0	
				<u>£35</u>	<u>7</u>	<u>0</u>	

CONTRA						Cr		
1863								
Jan.	20	By Cash	1		33	11	7	
,	"	" Discount	"		1	15	5	
					<u>£35</u>	<u>7</u>	<u>0</u>	

THE BALANCE SHEET.

NOTES ON THE BALANCE SHEET.

Messrs. David Lindsay & Son have now been a month in business, and, for the purpose of knowing the state of their affairs, they wish a Balance Sheet drawn out, showing the Profit or Loss on the month's transactions.

After the Invoice Book, the Day Book, and the Cash Book have been posted to the Ledger, the first thing to be done in drawing out a Balance Sheet is to take the Ledger, go carefully over each account and rule off all that have been settled. All accounts are considered 'settled' when the Dr. and the Cr. sides amount to the same sum, or, in commercial language, *balance*. The following accounts in the Ledger balance, and are accordingly ruled off as fully settled and disposed of:—

BAIN & Co., Durham.

JAMES DAVIDSON, Aberdeen.

JAMES GIBSON, Manchester.

WALTER GRAHAM, Edinburgh.

JOHN GRAY & SONS, Nottingham.

JAMES HENDERSON, Edinburgh.

MASON & Co., London.

WM. WEST, Greenock.

The remaining accounts in the Ledger are grouped under the four following heads, into which the Balance Sheet is divided:—

1st. Accounts *owing to* David Lindsay & Son.

2nd. Do. *owing by* Do.

3rd. Assets.

4th. Liabilities.

1st. All Accounts *owing to* David Lindsay & Son are obviously those posted from the Day Book, consequently they are found on the Dr. side of the Ledger. The first account that we turn up is, William Alston, Brompton. It appears from the Ledger that he has bought goods on credit

to the amount of £14 : 7 : 9, but has only paid £3 : 17 : 0, which with 4/1 discount make in all £4 : 1 : 1. The difference between the latter sum and £14 : 7 : 9, shows the balance owing by William Alston to David Lindsay & Son. To balance the Ledger, enter the difference on the Cr. side, using the words, 'By Balance forward to new account.' Rule off, and carry the Balance to the Dr. side, using the words, 'To balance forward from last account.' The date Jan. 31 shows when the balance was made.

The Accounts *owing to* David Lindsay & Son are the following, as gathered from the Ledger :—

	£	s	d
William Alston, Brompton	10	6	8
Barr & Co., Leith	5	3	0
James Duncan, Southampton	27	10	0
Freeland & Co., London	25	8	0
Green & Co., Birmingham	2	1	6
Geo. Hunter & Son, Newcastle	119	12	0
William Lawson, Glasgow	4	8	0
John Nelson, Dundee	3	0	9
William Pollock, London	10	9	8
William Pringle, Cambridge	16	3	4
Charles Wilson, Brighton	61	14	0½
Mrs. Wilson, London	10	15	6

Total amount *owing to* David Lindsay & Son £296 12 5½

2nd. All Accounts *owing by* David Lindsay & Son are those posted from the Invoice Book, consequently they are found on the Cr. side of the Ledger. The first account we come to is, James Bruce & Co., Oxford. It appears that David Lindsay & Son bought goods on credit from them to the amount of £19 : 12 : 1, but no payment has yet been made, consequently the whole amount is still at their credit. To balance the Ledger, enter on the Dr. side the sum still due by David Lindsay & Son, using the words, 'To balance forward to new account.' Rule off, and carry the balance to the Cr. side with the words, 'By balance forward from last account.'

The following are the accounts *owing by* David Lindsay & Son, as gathered from the Ledger :—

	£	s	d
James Bruce & Co., Oxford	19	12	1
Davidson & Co., Leith	58	15	0
James Stevenson & Co., Wolverhampton	232	16	0
William Watson, Birmingham	86	15	0
Peter Wilson, Edinburgh	56	9	6
Walker & Co., London	13	9	0
James Walker & Co., Sheffield	28	7	0

Total amount *owing by* David Lindsay & Son £496 3 7

3rd. *Assets*.—We learn from the Ledger, then, that the total amount *owing to* David Lindsay & Son is £296 : 12 : 5½, and the total amount *owing by* them is £496 : 3 : 7. Now at first sight it would appear that David Lindsay & Son are over head and ears in debt, as they owe to others much more than is owing by others to them. Were this *all* their property, they would indeed be hopelessly in debt and at no very distant date be figuring in the Bankruptcy Court, but they have other means besides the money owing to them. The Cash Book shows a sum of money on hand; their Bank account shows a large sum at their credit in the Bank; they have a great quantity of goods unsold in their shop and warehouse; and there is their Shop Furniture, for which they paid not very long ago over £100. The Cash on hand, the Cash in Bank, the Goods on hand, and the Shop Furniture are all known as *Assets*. When a merchant's *Assets* are said to be *good*, it is meant that he has such an amount of property embarked or sunk in his business as will more than clear all risks, and keep his creditors' minds easy. Under the head of *Assets* are included the following already mentioned :—

	£	s	d
Accounts <i>owing to</i> David Lindsay & Son	296	12	5½
Cash on hand, as per Cash Book	9	19	1½
Cash in Bank, as per Bank account	250	0	0
Goods on hand, as per Goods account	369	12	7
Shop Furniture—less depreciation	145	6	0

Total value of *Assets* £1070 10 2

The Cash on hand is the balance of the Cash Book. The Cash in Bank is seen from the Bank account. The difference between the amount lodged and the amount drawn is the balance, which is carried forward to the new account. The value of the goods on hand is ascertained by *taking stock*, that is carefully weighing, measuring, counting, &c., all the goods remaining unsold, and calculating them at cost price. The Shop Furniture is always included in a merchant's Assets, and forms a considerable item in every Balance Sheet. The amount paid by David Lindsay & Son for the fittings is according to the Ledger £145 : 10 : 0, less the discount allowed. As, however, these fittings have been used for a month, a deduction is made from their cost price of £1 : 4 : 6, for depreciation, or *wear and tear*.

4th. *Liabilities*.—Under this head are included all that David Lindsay & Son are *liable* for, or bound to pay to others for value received. Their liabilities are, in the meantime, only those accounts due to their creditors, as already gathered from the Ledger.

	£	s	d
The Assets amount to	1070	10	2
Liabilities „	496	3	7
Leaving in favour of David Lindsay & Son	£574	6	7

which is carried forward to their credit in the new account. (See their Ledger Account.)

In order to ascertain the amount of Profit on the month's transactions, the Capital—less any money drawn—is subtracted from the above sum, and the difference shows the Profit. Thus, David Lindsay & Son's Capital at commencing business was £500. During the month they drew for personal expenses £30, leaving £470 of capital, which subtracted from £574 : 6 : 7, leaves the sum of £104 : 6 : 7 as the amount of Profit on their business transactions for the month of January 1863. This is a good beginning, but it must be kept in mind that there have been no bad debts, no loss from damaged goods, and nothing to mar that

prosperity which every merchant who commences business with a clear and honest capital has the right to expect will accompany him.

The following accounts are carried to the Goods Account in the Ledger, as they are not treated separately in the Balance Sheet :—Cash Sales, Interest, Salaries, and Trade Expenses.

BALANCE SHEET.

	<i>Dr</i>			<i>Cr</i>		
1st. Accounts owing to David						
Lindsay & Son—	£	s	d			
William Alston, Brompton	10	6	8			
Barr & Co., Leith	5	3	0			
James Duncan, Southampton	27	10	0			
Freeland & Co., London .	25	8	0			
Green & Co., Birmingham .	2	1	6			
George Hunter & Son, New-						
castle	119	12	0			
William Lawson, Glasgow	4	8	0			
John Nelson, Dundee . .	3	0	9			
William Pollock, London .	10	9	8			
William Pringle, Cambridge	16	3	4			
Charles Wilson, Brighton	61	14	0½			
Mrs. Wilson, London . .	10	15	6			
2nd. Accounts owing by David						
Lindsay & Son—						
James Bruce & Co., Oxford				19	12	1
Davidson & Co., Leith . .				58	15	0
James Stevenson & Co.,						
Wolverhampton				232	16	0
Wm. Watson, Birmingham				86	15	0
Peter Wilson, Edinburgh .				56	9	6
Walker & Co., London . .				13	9	0
Jas. Walker & Co., Sheffield				28	7	0
	296	12	5½	496	3	7
3rd. ASSETS.						
Accounts owing to David						
Lindsay & Son, as above	296	12	5½			
Cash on hand, as per Cash						
Book	9	19	1½			
Bank Account	250	0	0			
Goods on hand	369	12	7			
Shop Furniture—less depre-						
ciation	144	6	0			
				1070	10	2
Carry forward						

	<i>Dr</i>			<i>Cr</i>		
<i>Brought forward</i>				1070	10	2
4th. LIABILITIES.						
Accounts <i>owing by</i> David Lindsay & Son, as above				496	3	7
Capital at January 1, 1863	£	s	d	574	6	7
Cash drawn by David Lindsay & Son, as per Cash Book	500	0	0			
	30	0	0	470	0	0
Total Profit at Jan. 31, 1863			£	104	6	7

STATEMENT OF GOODS ON HAND,

JANUARY 31, 1863.

This statement is made up from the sales recorded in the Day Book and from the Cash Sales detailed in the transactions. The sum of these two is deducted from the quantity of each article purchased as per Invoice Book. Thus, David Lindsay & Son purchased from James Gibson, Manchester, 20 yards of black silk velvet. The date of the Invoice is January 1. Of this black silk velvet there were sold to Wm. Alston, Brompton, on January 5, 5 yards as per Day Book of that date. On January 2, there were sold 5 yards, and on 24th 3 yards for Cash.

Jan. 1 Purchased per Invoice Book 20 yds. black silk velvet.

„ 2 Sold for Cash . . 5 yards

„ 5 Sold per Day Book 5 „

„ 24 Sold for Cash . . 3 „

13 yds.

7 yds. on hand.

Name of goods purchased.	Unsold.	Cost Price.	Amount.		
Cheese	17 lbs.	5d	0	7	1
Do.	3 „	6½d	0	1	7½
Do.	88½ „	5½d	2	0	7
Tea	553 „	3/2	87	11	2
Do.	35 „	3/4	5	16	8
Sugar	1098 „	5½d	25	3	3
Coffee	½ „	1/3½	0	0	8
<i>Carry forward</i>		£	121	1	0½

Name of goods purchased.	Unsold.	Cost Price.	Amount.
<i>Brought forward</i>			121 1 0½
Raisins	1 lb.	5½d	0 0 5½
Yellow soap	35 "	5d	0 14 7
Twilled cotton	48 yds.	7d	1 8 0
Printed do.	109 "	8d	3 12 8
Cotton shirting	179 "	6½d	4 16 11½
Black silk velvet	7 "	7½	2 12 6
Kid gloves	19 pairs	2½	2 7 6
German lawn	4 yds.	2½	0 11 2
Imperial printing	1 ream	25/	1 5 0
Steel pens	1 gross	3/	0 3 0
Envelopes, No. 4	500	7½	0 3 7
Do. assorted	7 boxes	2½	0 15 9
French merino	1 yd.	4½	0 4 8
Drugget	5 "	3½	0 15 5
Fire irons	1 set	30/	1 10 0
Bronzes, Garibaldi	2	95/	9 10 0
Dressing cases	1	18/	0 18 0
Umbrella stands	10	17½	8 19 2
Do. cast iron	5	47/	11 15 0
Wire fence	220 yds.	1½	17 8 4
Nails	90 lb.	8½d	3 1 10½
Gasaliers, 3-light	6	61/	18 6 0
Dutch cooking ovens	1	20/	1 0 0
Superfine black cloth	10 yds.	15/	7 10 0
Welsh flannel	35 "	1½	1 19 4½
Silk hats	14	10½	7 1 2
Lace gloves	5 pairs	2½	0 10 5
Thomson's Seasons	1 copy	2½	0 2 9
Gibbon's Rome	4 copies	25/	5 0 0
Johnson's Rasselas	10 "	4½	2 5 0
Cowper's Task	5 "	11½	2 17 6
Grahame's Sabbath	5 "	8½	2 1 3
Chaucer's Works	4 "	6/	1 4 0
Milton's "	4 "	6/	1 4 0
Thackeray's Esmond	4 "	4½	0 16 4
Double crown, yellow	2 reams	20/	2 0 0
Super royal printing	1 "	17/	0 17 0
Royal do.	6 "	16½	4 19 0
American flour	4 brls.	28½	5 14 4
German silver table spoons	8 doz.	16/	6 8 0
Do. tea "	7 "	7½	2 12 6
Do. dessert "	8 "	12/	4 16 0
Cash boxes	4	30/	6 0 0
Oranges	3 boxes	40½	6 1 6
Stockings, ladies'	63 pairs	10d	2 12 6
Do. gent.'s	116 "	1½	6 5 8
<i>Carry forward</i>		£	293 18 11½

GOODS ON HAND.

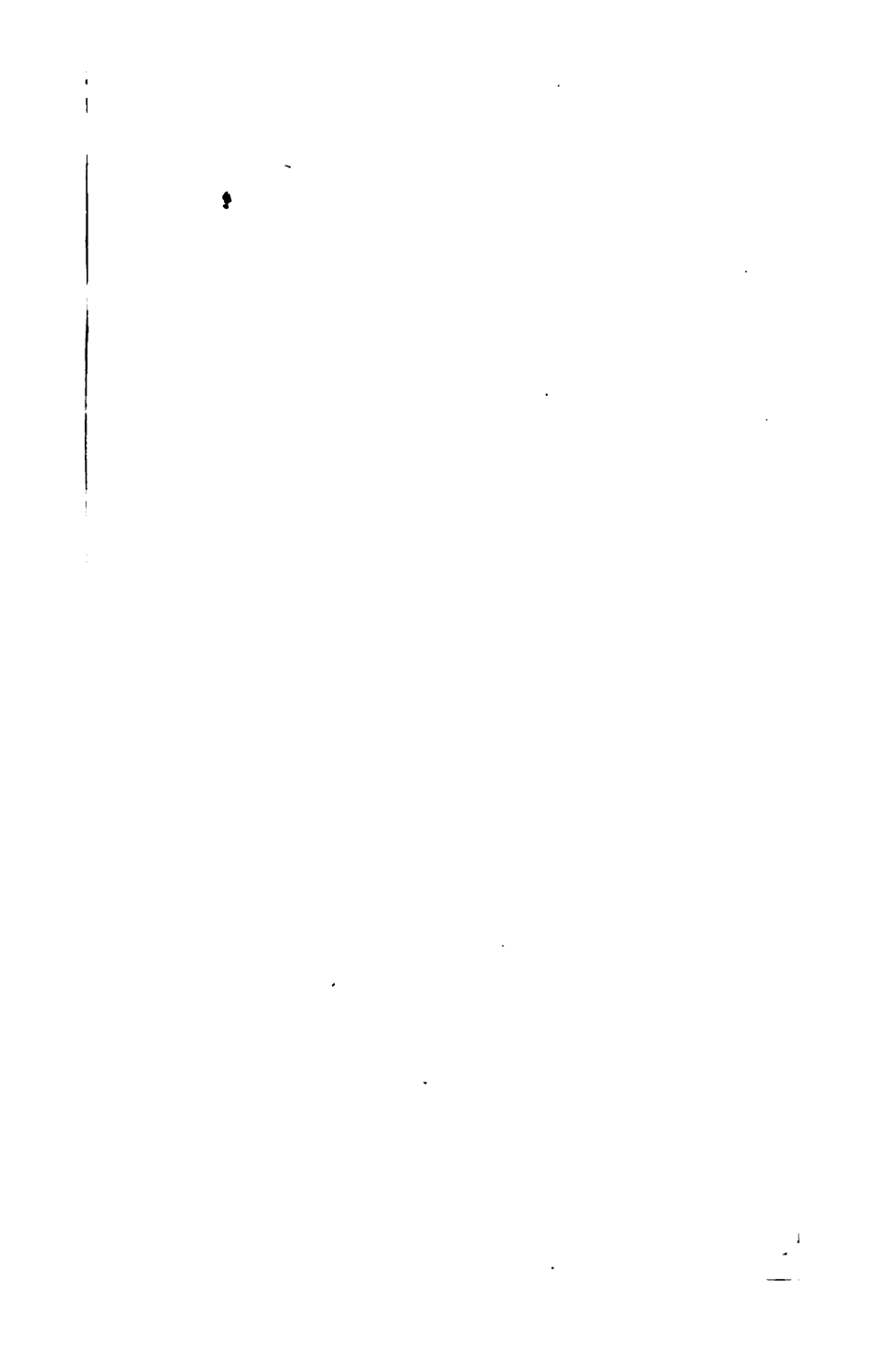
79

Name of goods purchased.	Unsold.	Cost Price.	Amount.		
<i>Brought forward</i>			293	18	11½
Stockings, children's	3 pairs	6½d	0	1	7½
Dish covers	2 sets	50/	5	0	0
Bronzes, The Amazon	3	160/	24	0	0
Do. The Duke of Wellington	1	200/	10	0	0
Papier maché trays	1 set	78/	3	18	0
American stoves	3	120/	18	0	0
Milner's patent safes	1	294/	14	14	0
Total amount of goods on hand at January 31, 1863		£	369	12	7

ABBREVIATIONS AND CONTRACTIONS.

The following Abbreviations and Contractions are of frequent occurrence in Book-keeping and Commercial correspondence :—

@	.	.	.	.	at.
a/c	.	.	.	.	Account.
cl	.	.	.	.	Cloth.
Cr.	.	.	.	.	Creditor.
cwt.	.	.	.	.	Hundred-weight.
Ditto	Do.	.	.	.	The same.
Doz.	.	.	.	.	Dozen.
Dr.	.	.	.	.	Debtor.
d/d	.	.	.	.	Days after date.
d/s	.	.	.	.	Days after sight.
E. E.	.	.	.	.	Errors excepted.
Fol.	.	.	.	.	Folio.
I. O. U.	.	.	.	.	I owe you.
Inst.	.	.	.	.	Instant — present month.
£. s. d.	.	.	.	.	Pounds, shillings, pence.
lb	.	.	.	.	Pound.
m/d	.	.	.	.	Months after date.
%	.	.	.	.	Per cent.
Ɔ	.	.	.	.	Per.
p. pp.	Page, pages.
Prox.	Proximo—next month.
Rm.	Ream.
ult.	Ultimo—last month.
Vol.	Volume.
Yd.	Yard.





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